FSIO

Financial Systems Integration Office

Financial Management Systems
Standard Business Process
for U.S. Government Agencies

Exposure Draft
Standard Business Processes
Reporting Management

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Reports Management Processes

6.0 REPORTS MANAGEMENT PROCESSES

6.01 INTRODUCTION

Identifying the standard reporting capabilities that must be present in all Core Financial Systems ensures that Agencies will have the tools necessary to monitor the input, output, and operation of the Core Financial System, as well as produce basic data for use by both the Agency and regulatory reporting entities, such as OMB and Treasury. The term Reports as used in this chapter refers to all system outputs independent of the output format (i.e. hard-copy, email, electronic file or online).

As some reporting requirements can be resource intensive, Agencies are encouraged to work with their shared service provider to determine the appropriate data identification, organization and maintenance requirements, which will allow them to balance appropriately, their reporting and transaction processing needs.

6.02 Reports by Category

The following reporting categories are included in this release of the standard Reports Management Process:

6.1 Financial Statements: Financial reporting in the federal government must be in accordance with the Chief Financial Officers Act of 1990 (CFO Act). Moreover, the Office of Federal Financial Management (OFFM) within the Office of Management (OMB) and Budget specifies the required elements and format of financial reports.

6.2 General Ledger: General Ledger Reports provide information on overall account balances and/or transactions supporting those account balances for an organization.

6.3 Payment Management: Payment Management Reports provide information to support vendor maintenance, invoice tracking, disbursement monitoring, cash flow control, and make sound cash management decisions.

6.4 Receivable Management: Receivable Management Reports provide information to support account maintenance, receivable tracking, collections, delinquent accounts monitoring, and promote effective cash flow management.

6.5 Reimbursable Management. Reimbursable Management Reports provide information to support reimbursable activity between trading partners, including: partnership agreements, Work in Process, and billing.

6.6 System Management: System Management Reports provide information that enables the effective control of user access, traceability of modified transactions, and the override of pre-established system controls.

6.7 Treasury Reporting   Treasury reports provide information to support the management of fund balances with Treasury and funds held outside of Treasury.

6.03   REPORT DOCUMENTATION

The following information will be provided for each report contained in this chapter:
- Report Category (e.g., financial Statements, general ledger).
- Report Name.
- Core Financial System Requirement (CFSR) reference.
- Purpose/description of the report.
- Business Rules associated with the report (when applicable).
- Elements that will appear on the report. Reporting elements may be provided from stored data elements or may be derived based upon multiple elements and system tables/profiles.
- Notations for primary and secondary sorting requirements.
- Reporting element definitions (A consolidated listing of reporting elements and their associated definitions are provided in *Appendix A*).

Reports may include Personal Identification Information (PII) (e.g., EIN/TIN, banking information). However, any use or display of PII must conform with the provisions of OMB Memorandum 07-16: Safeguarding Against and Responding to the Breach of Personally Identifiable Information. In general PII must be "masked" on reports.

6.04 GENERAL REPORTING REQUIREMENTS

All reports must meet the following basic requirements:

- Users shall be able to schedule reports to run at predefined times or on demand.

- Users shall be able to schedule reports to run on a recurring basis (e.g., daily, weekly, monthly).

- Users shall determine sorting criteria and order when scheduling reports.

- Report requests shall allow a report to be printed multiple times from a single report request.

- Report requests shall allow users to define the period covered by the report. The period may be defined using an as-of date, beginning and ending dates, or an accounting period (e.g., daily, weekly, monthly, and yearly).

- Report headings shall include, at a minimum, report name, date and time run, and any parameters used (such as period or accounting code) to define or stratify the data contained in the report.

- Reports shall contain subtotals and totals as appropriate for the report; calculated values such as these should allow for amounts into the trillions ($999,999,999,999,999.99).

- Reports shall be viewable on screen.

- Users shall be able to print at their discretion a portion of the report or the report in its entirety.

- Users shall be allowed to view (or drill down to) detail level data and transactions supporting values, amounts, documents, calculated totals, account balances, and categories (e.g., aging, payables and receivable) viewed on screen, this includes document details, accounting classification elements, etc.

- Users shall be able to obtain report data in both report and data formats. Report format is the printed version of the report including headers, footers and column headings, this version may be provided to the Agencies in paper and/or electronic media. Data format would provide the data contained in the report but not the headings, footers or column headings, this data would typically be provided in an ASCII text, comma delimited, XML or other similar format.

- Report data shall be maintained and be downloadable for a period specified by the agency.

- Report data shall be exportable to third-party software, such as Microsoft Excel. Exported data should include calculated values to facilitate use with third-party software.

6.05 QUERY REQUIREMENTS

The Core Financial System shall be capable of querying every transactional data element used to populate a transactional record within the Core Financial System. For example, when recording a requisition, any data element required to record a commitment (e.g., dollar amount, organizational code, object code) must be available for query. Similar to the reporting requirement above, users shall be allowed to view (or drill down to) detail level data and transactions supporting values, amounts, documents, calculated totals, account balances, and categories (e.g., aging, payables and receivable) viewed on screen as a result of the query. Users shall have the ability to print any portion of the results of a query or the query results in their entirety.

6.1 FINANCIAL STATEMENTS

Financial statement reporting provides users with the ability to generate basic financial data and statements that can be utilized to evaluate trends and the financial position of agency programs. Financial statements shall be produced on a regular basis for internal review, as well as on a quarterly and annual basis for submission to external organizations. The financial statements produced by federal entities include the:

- Balance Sheet
- Statement of Financing
- Statement of Budgetary Resources
- Statement of Changes in Net Position
- Statement of Custodial Activity
- Statement of Net Cost.

These statements provide users with assets, liabilities, and net position, as of a specific point in time; components of the net cost of the reporting entity's operations for the period; financing sources, gains, and losses; available budgetary resources and status; the reconciliation between proprietary and budgetary accounts; nonexchange revenue; and reclassified consolidated agency financial statements for input to GFRS.

6.1.1 Balance Sheet

Financial Statements	Balance Sheet	CFSR	GLG-10/ GLG-13
Purpose/Description	Statement of assets, liabilities, and net position. The balance sheet presents, as of a specific time, amounts of future economic benefits owned or managed by the reporting entity (assets), amounts owed by the entity (liabilities), and amounts which comprise the difference (net position).		
Business Rules	- See OMB Circular A-136, Financial Reporting Requirements (June 3, 2008) for both form and content requirements relative to this statement. - Interim unaudited financial statements, without footnotes, are required on a quarterly basis (OMB Circular No. A-136, Financial Reporting Requirements). The interim statements must be submitted to OMB 21 days after the end of the first 3 quarters of the fiscal year. Principal Statements and Related Notes must be submitted to OMB 45 days after the fiscal year end. - Financial statements must accommodate the need to link footnote disclosures to particular line items within the statements. In some instances, multiple disclosures must be linked to a single line item within the statements.		

6.1.2 Statement of Budgetary Resources

Financial Statements	Statement of Budgetary Resources	CFSR	GLG-10/ GLG-13
Purpose/Description	Report available budgetary resources and status. The Statement of Budgetary Resources and related disclosures provide information about how budgetary resources were made available, as well as their status at the end of the period. It is the only financial statement predominantly derived from an entity's budgetary general ledger in accordance with budgetary accounting rules, which are incorporated into GAAP for the Federal government.		
Business Rules	- See OMB Circular A-136, Financial Reporting Requirements (June 3, 2008) for both form and content requirements relative to this statement. - Interim unaudited financial statements, without footnotes, are required on a quarterly basis (OMB Circular No. A-136, Financial Reporting Requirements). The interim statements must be submitted to OMB 21 days after the end of the first three quarters of the fiscal year. Principal Statements and Related Notes must be submitted to OMB 45 days after the fiscal year end. - Financial statements must accommodate the need to link footnote disclosures to particular line items within the statements. In some instances, multiple disclosures must be linked to a single line item within the statements.		

6.1.3 Statement of Changes in Net Position

Financial Statements	Statement of Changes in Net Position	CFSR	GLG-10/ GLG-13
Purpose/Description	Report financing sources, gains, and losses. The Statement of Changes in Net Position reports the change in net position during the reporting period. Net position is affected by changes to its two components: Cumulative Results of Operations and Unexpended Appropriations. The statement format is designed to display both components of net position separately to enable the user to understand the nature of changes to net position as a whole.		
Business Rules	- See OMB Circular A-136, Financial Reporting Requirements (June 3, 2008) for both form and content requirements relative to this statement. - Interim unaudited financial statements, without footnotes, are required on a quarterly basis (OMB Circular No. A-136, Financial Reporting Requirements). The interim statements must be submitted to OMB 21 days after the end of the first three quarters of the fiscal year. Principal Statements and Related Notes must be submitted to OMB 45 days after the fiscal year end. - Financial statements must accommodate the need to link footnote disclosures to particular line items within the statements. In some instances, multiple disclosures must be linked to a single line item within the statements.		

6.1.4 Statement of Custodial Activity

Financial Statements	Statement of Custodial Activity	CFSR	GLG-10/ GLG-13
Purpose/Description	Report nonexchange revenue. The Statement of Custodial Activity is required for entities that collect nonexchange revenue for the General Fund of the Treasury, a trust fund, or other recipient entities. In addition, the Statement of Custodial Activity is required for selected exchange revenues specified in SFFAS 7, including oil and gas revenues. The collecting entities do not recognize as revenue, those collections that have been or should be transferred to others as revenues. Rather, they shall account for sources and disposition of the collections as custodial activities on the SCA.		
Business Rules	- See OMB Circular A-136, Financial Reporting Requirements (June 3, 2008) for both form and content requirements relative to this statement. - Interim unaudited financial statements, without footnotes, are required on a quarterly basis (OMB Circular No. A-136, Financial Reporting Requirements). The interim statements must be submitted to OMB 21 days after the end of the first three quarters of the fiscal year. Principal Statements and Related Notes must be submitted to OMB 45 days after the fiscal year end. - Financial statements must accommodate the need to link footnote disclosures to particular line items within the statements. In some instances, multiple disclosures must be linked to a single line item within the statements.		

6.1.5 Statement of Financing

Financial Statements	Statement of Financing	CFSR	GLG-10/ GLG-13
Purpose/Description	Report on reconciliation between proprietary and budgetary accounts. The Statement of Financing is the bridge between an entity's budgetary and financial (i.e., proprietary) accounting. The Statement of Financing articulates the relationship between net obligations derived from an entity's budgetary accounts and net cost of operations derived from the entity's proprietary accounts by identifying and explaining key differences between the two numbers.		
Business Rules	• This statement is only presented for footnote disclosure per OMB authority (OMB A-136, Financial Reporting Requirements (June 3, 2008)) under SFFAS No. 7. • See OMB Circular A-136, Financial Reporting Requirements (June 3, 2008) for both form and content requirements relative to this statement.		

6.1.6 Statement of Net Cost

Financial Statements	Statement of Net Cost	CFSR	GLG-10/ GLG-13
Purpose/Description	Report gross costs less revenue earned. The Statement of Net Cost is designed to show separately the components of the net cost of the reporting entity's operations for the period. However, the organizational structure and operations of some entities are so complex that to display their suborganizations' major programs and activities may require supporting schedules to supplement the information in the Statement of Net Cost.		
Business Rules	- See OMB Circular A-136, Financial Reporting Requirements (June 3, 2008) for both form and content requirements relative to this statement. - Interim unaudited financial statements, without footnotes, are required on a quarterly basis (OMB Circular No. A-136, Financial Reporting Requirements). The interim statements must be submitted to OMB 21 days after the end of the first three quarters of the fiscal year. Principal Statements and Related Notes must be submitted to OMB 45 days after the fiscal year end. - Financial statements must accommodate the need to link footnote disclosures to particular line items within the statements. In some instances, multiple disclosures must be linked to a single line item within the statements.		

6.2 GENERAL LEDGER

General Ledger reporting provides organizations with the information necessary to manage the reporting processes, as well as to ensure the accuracy of entity level financial data. In addition, General Ledger reporting allows users to view recorded transactions; monitor commitments, obligations, expenditures, and funds available for use; prepare and review trial balance data; and ensure that tie points and General Ledger accounts are in balance.

6.2.1 Abnormal Balance

General Ledger	Abnormal Balance		CFSR	
Purpose/Description	Allows Agencies to monitor debit and credit balances which deviate from their normal balance type as defined within the Core Financial System.			
Report Elements	**Report Element Name**	**Report Element Definition**		
	Accounting Classification Elements	A series of codes, as specified in the Common Government-wide Account Code structure, which categorize financial information along several dimensions, as required, supporting financial management and reporting functions.		
	Amount	The value representing a transaction line, transaction, account, or total.		
	Debit/Credit Indicator	A unique character or set of characters that identifies the entry as a debit or credit.		
	SGL Description	The description of the Account as specified in the USSGL.		
	SGL Name	The name of the Account, as specified in the USSGL.		
Primary Sort	SGL Number	The number of the Account, as specified in the USSGL.		

6.2.2 Budget Execution

General Ledger	Budget Execution		CFSR	FMF-05
Purpose/Description	Allows Agencies to monitor obligation and spending data relative to how funds were allocated on a budgetary basis. Displayed amounts should be consistent with amounts derived using the USSGL crosswalk to the SF-133.			
Report Elements	**Report Element Name**	**Report Element Definition**		
Primary Sort	Accounting Classification Elements	A series of codes, as specified in the Common Government-wide Account Code structure, which categorize financial information along several dimensions, as required, supporting financial management and reporting functions.		
	Amount	The value representing a transaction line, transaction, account or total.		
	Allotment	A further subdivision of an apportionment by an agency.		
	Allowance	A further subdivision of an allotment by an agency.		
	Apportionment	A distribution made by OMB of amounts available for obligation in an Appropriation.		
	Appropriation	A provision of law (not necessarily in an appropriations act) authorizing the expenditure of funds for a given purpose.		
	Available Balance	The amount of funds available for use by the agency.		
	Expenditures	The dollar value of funds disbursed by a by Federal Agencies in payment for goods or services.		
	Lower Level Distribution	A further subdivision of an allowance by an agency.		
	Obligations	The dollar value of legally binding purchase agreements recorded in the Core Financial System.		

6.2.3 Daily General Ledger and Subsidiary Ledger Exception Report

General Ledger	Daily General Ledger and Subsidiary Ledger Exception Report		CFSR	GLE-02
Purpose/Description	Allows Agencies to monitor and control variances noted between General Ledger control accounts and subsidiary ledgers. (This report would only be utilized if the application maintains separate subsidiary and control accounts.)			
Report Elements	**Report Element Name**	**Report Element Definition**		
	Accounting Classification Elements	A series of codes, as specified in the Common Government-wide Account Code structure, which categorize financial information along several dimensions, as required, supporting financial management and reporting functions.		
	Amount	The value representing a transaction line, transaction, account or total.		
	Debit/Credit Indicator	A unique character or set of characters that identifies the entry as a debit or credit.		
	Difference	The dollar amount of the difference between the general ledger control account balance and the subsidiary ledger balance.		
	SGL Description	The description of the Account as specified in the USSGL.		
	SGL Name	The name of the Account as specified in the USSGL.		
Primary Sort	SGL Number	The number of the Account as specified in the USSGL.		

6.2.4 Document History

General Ledger	Document History		CFSR	SMC-10
Purpose/Description	Presents information about a document and all transactions related to that document that were recorded in Core Financial System.			
Report Elements	**Report Element Name**	**Report Element Definition**		
	Accounting Classification Elements	A series of codes, as specified in the Common Government-wide Account Code structure, which categorize financial information along several dimensions, as required, supporting financial management and reporting functions.		
	Amount	The value representing a transaction line, transaction, account, or total.		
	Debit/Credit Indicator	A unique character or set of characters that identifies the entry as a debit or credit.		
	Document Number	A unique character set that identifies a specific document.		
	Reference Document Number	A number used to link transactions to a related or initiating source document.		
	SGL Description	The description of the Account as specified in the USSGL.		
	SGL Name	The name of the Account, as specified in the USSGL.		
	SGL Number	The number of the Account, as specified in the USSGL.		
Primary Sort	Transaction Date	The date the transaction was recorded within the Core Financial System.		
Secondary Sort	Transaction Number	A unique set of characters that identifies a specific business event or transaction.		
	Transaction Type	A unique character set that defines business events by category (e.g., purchase, receipt, disbursement, journal entry).		
	User ID	A unique identifier used to identify an individual or system that recorded an entry in the Core Financial System.		

6.2.5 GENERAL LEDGER ACCOUNT ACTIVITY

General Ledger	General Ledger Account Activity		CFSR	GLG-04
Purpose/Description	This report provides Agencies with general ledger account activity and balances for use in ensuring that the general ledger is in balance.			
Business Rules	Agencies must ensure that the total dollar amount in the debit and credit columns are equal.			
Report Elements	**Report Element Name**	**Report Element Definition**		
	Accounting Classification Elements	A series of codes, as specified in the Common Government-wide Account Code structure, which categorize financial information along several dimensions, as required, supporting financial management and reporting functions.		
	Amount	The value representing a transaction line, transaction, account, or total.		
	Beginning Balance	The debit or credit value of an individual account at the start of an accounting period.		
	Current Period Activity	Transactions which occurred within a specified range of dates.		
	Debit/Credit Indicator	A unique character or set of characters that identifies the entry as a debit or credit.		
	Ending Balance	The total of an individual account's beginning balance plus the net debit/credit activity for the period.		
	SGL Description	The description of the Account as specified in the USSGL.		
	SGL Name	The name of the Account as specified in the USSGL.		
Primary Sort	SGL Number	The number of the Account as specified in the USSGL.		
	YTD Activity	A detailed listing of transactions, from the beginning of a fiscal year to a specified ending date.		

6.2.6 General Ledger Account Detailed Activity

General Ledger	General Ledger Account Detailed Activity		CFSR	GLE-01
Purpose/Description	This report provides Agencies with the ability to review and research all activity relative to a specific USSGL account.			
Report Elements	**Report Element Name**	**Report Element Definition**		
	Accounting Classification Elements	A series of codes, as specified in the Common Government-wide Account Code structure, which categorize financial information along several dimensions, as required, supporting financial management and reporting functions.		
	Amount	The value representing a transaction line, transaction, account, or total.		
	Beginning Balance	The debit or credit value of an individual account at the start of an accounting period.		
	Debit/Credit Indicator	A unique character or set of characters that identifies the entry as a debit or credit.		
	Document Number	A unique character set that identifies a specific document.		
	Ending Balance	The total of an individual account's beginning balance plus the net debit/credit activity for the period.		
	Reference Document Number	A number used to link transactions to a related or initiating source document.		
	SGL Description	The description of the Account as specified in the USSGL.		
	SGL Name	The name of the Account, as specified in the USSGL.		
	SGL Number	The number of the Account, as specified in the USSGL.		
Primary Sort	Transaction Date	The date the transaction was recorded within the Core Financial System.		
Secondary Sort	Transaction Number	A unique set of characters that identifies a specific business event or transaction.		
	User ID	A unique identifier used to identify an individual or system that recorded an entry in the Core Financial System.		

6.2.7 OPEN COMMITMENTS

General Ledger	Open Commitments		CFSR	FMF-01
Purpose/Description	This report provides Agencies with a mechanism to monitor the status of commitment documents. Reported amounts must be derived-based data recorded in the general ledger.			
Report Elements	**Report Element Name**	**Report Element Definition**		
	Accounting Classification Elements	A series of codes, as specified in the Common Government-wide Account Code structure, which categorize financial information along several dimensions, as required, supporting financial management and reporting functions.		
	Available (Open) Balance	The amount of funds available for use by the agency on the commitment/obligation or commitment/obligation line item.		
	Commitment Date	The date the commitment was recorded within the Core Financial System.		
	Commitment Line Item Amount	The dollar value of an individual line that appears on a commitment.		
	Commitment Line Item Description	A description of the goods/services being requested on this line of the requisition.		
	Commitment Line Item Number	The numeric identification of a specific line on a commitment.		
Secondary Sort	Commitment Number	A document number assigned to a transaction representing a reservation of funds for a particular purpose.		
	Obligation Amount	The dollar value relative to the commitment that was obligated.		
Primary Sort	Obligation Number	A unique character set assigned to a document representing a legally binding purchase by the Federal government.		
	Obligation(s) Date	The calendar date that appears on the obligating document.		

6.2.8 Open Obligations

General Ledger	Open Obligations		CFSR	FMF-01
Purpose/Description	This report provides Agencies with a mechanism to monitor the status of obligation documents. Reported amounts must be derived-based data recorded in the General Ledger.			
Report Elements	**Report Element Name**	**Report Element Definition**		
	Accounting Classification Elements	A series of codes, as specified in the Common Government-wide Account Code structure, which categorize financial information along several dimensions, as required, supporting financial management and reporting functions.		
	Available (Open) Balance	The amount of funds available for use by the agency on the commitment/obligation or commitment/obligation line item.		
	Commitment Date	The date the commitment was recorded within the Core Financial System.		
Secondary Sort	Commitment Number	A document number assigned to a transaction representing a reservation of funds for a particular purpose.		
	Date Goods/Services Accepted	The calendar date goods or services were accepted by the agency.		
	Date Goods/ Services Received	The calendar date goods or services were received by the agency.		
	Obligation Line Item Amount	The dollar value of an individual line that appears on an obligation.		
	Obligation Line Item Description	A description of the goods/services being ordered on this line of the obligation.		
	Obligation Line Item Number	The numeric identification of a specific line on an obligation.		
Primary Sort	Obligation Number	A unique character set assigned to a document representing a legally binding purchase by the Federal government.		
	Obligation(s) Date	The calendar date that appears on the obligating document.		
	Payment Amount	The dollar value of funds disbursed by Federal agencies in payment for goods or services relative to the obligation or obligation line number.		
	Payment Date	The calendar date of the pending disbursement.		

6.2.9 Status of Funds

General Ledger	Status of Funds		CFSR	FMF-01
Purpose/Description	Provides budgetary information to enable Agency personnel to analyze, monitor, and adjust funding for programs throughout the fiscal year. Reported amounts must be derived-based data recorded in the general ledger.			
Report Elements	**Report Element Name**	**Report Element Definition**		
Primary Sort	Accounting Classification Elements	A series of codes, as specified in the Common Government-wide Account Code structure, which categorize financial information along several dimensions, as required, supporting financial management and reporting functions.		
	Allotment	A further subdivision of an apportionment by an agency.		
	Available Balance	The amount of funds available for use by the agency.		
Secondary Sort	Commitments	The dollar value of funds reserved within the Core Financial System on commitment documents.		
	Expenditures	The dollar value of funds disbursed by Federal Agencies in payment for goods or services.		
	Funding Amount	The amount provided by OMB that Agencies may spend in order to accomplish their mission.		
	Obligations	The dollar value of legally binding purchase agreements recorded in the Core Financial System.		
	Upward Adjustment	Increases in amounts remaining in expired appropriations which may not be used for new obligations.		

6.2.10   Tie Point Reconciliation

General Ledger	Tie Point Reconciliation		CFSR	
Purpose/Description	Allows Agencies to ensure that budgetary and proprietary accounts remain in balance. Examples of such comparisons would include, but are not limited to: 44X0 with 48X2; 21XX and 22XX and 22XX with 49X1; 6600, 6300, and 6400 with 5700; 6100, 6330, 6400 with 49XX; 5700 with 3107; and assets with liabilities + net position + revenues + expenses + gains + losses.			
Report Elements	**Report Element Name**	**Report Element Definition**		
	Accounting Classification Elements	A series of codes, as specified in the Common Government-wide Account Code structure, which categorize financial information along several dimensions, as required, supporting financial management and reporting functions.		
	Amount	The value representing a transaction line, transaction, account, or total.		
	Debit/Credit Indicator	A unique character or set of characters that identifies the entry as a debit or credit.		
	Difference	The dollar amount of the difference between the SGL accounts being compared.		
	SGL Description	The description of the Account as specified in the USSGL.		
	SGL Name	The name of the Account as specified in the USSGL.		
Primary Sort	SGL Number	The number of the Account as specified in the USSGL.		

6.2.11   Transaction Register

General Ledger	Transaction Register		CFSR	GLG-03
Purpose/Description	Displays each transaction posted during the accounting period or date range specified.			
Report Elements	**Report Element Name**	**Report Element Definition**		
	Accounting Classification Elements	A series of codes, as specified in the Common Government-wide Account Code structure, which categorize financial information along several dimensions, as required, supporting financial management and reporting functions.		
	Amount	The value representing a transaction line, transaction, account, or total.		
	Debit/Credit Indicator	A unique character or set of characters that identifies the entry as a debit or credit.		
	Document Number	A unique character set that identifies a specific document.		
	Reference Document Number	A number used to link transactions to a related or initiating source document.		
	SGL Description	The description of the Account as specified in the USSGL.		
	SGL Name	The name of the Account, as specified in the USSGL.		
	SGL Number	The number of the Account, as specified in the USSGL.		
Primary Sort	Transaction Date	The date the transaction was recorded within the Core Financial System.		
Secondary Sort	Transaction Number	A unique set of characters that identifies a specific business event or transaction.		
	Transaction Type	A unique character set that defines business events by category (e.g., purchase, receipt, disbursement, journal entry).		
	User ID	A unique identifier used to identify an individual or system that recorded an entry in the Core Financial System.		

6.2.12   Trial Balance

General Ledger	Trial Balance		CFSR	GLG-04
Purpose/Description	This report summarizes the posted year-to-date transactions for all accounts at the end of the selected period, which provides the basis for preparing draft financial statements. The report does not provide transaction level detail for each account.			
Report Elements	**Report Element Name**	**Report Element Definition**		
	Accounting Classification Elements	A series of codes, as specified in the Common Government-wide Account Code structure, which categorize financial information along several dimensions, as required, supporting financial management and reporting functions.		
	Debit/Credit Indicator	A unique character or set of characters that identifies the entry as a debit or credit.		
	Ending Balance	The total of an individual account's beginning balance, plus the net debit/credit activity for the period.		
	SGL Description	The description of the Account as specified in the USSGL.		
	SGL Name	The name of the Account, as specified in the USSGL.		
Primary Sort	SGL Number	The number of the Account, as specified in the USSGL.		

6.3   PAYMENT MANAGEMENT

Payment Management reporting provides organizations with the information necessary to manage the vendor maintenance, invoice, disbursement, and adjustment processes. In addition, Payment Management reporting also provides users with the data necessary to process payments, monitor data exchanges, support vendor maintenance, and prepare required tax forms.

For more detail on the payment management process, please see Chapter three.

6.3.1   CCR Company Name Change Exception

Payment Management	CCR Company Name Change Exception		CFSR	PMA-05
Purpose/Description	Allows Agencies to identify company names recorded in the Central Contractor Register that are different than vendor names on obligations.			
Report Elements	**Report Element Name**	**Report Element Definition**		
	CCR Name	The name associated with a vendor record within the Central Contractor Registration Database.		
Primary Sort	DUNS Number/DUNS+4	Dun and Bradstreet (D&B) provides entities with a unique nine digit number known as a DUNS (Data Universal Numbering System) number, some entities, will also have what is known as "DUNS+4", which is used to identify specific units within a larger entity.		
	EIN/TIN	An Employer Identification Number (EIN), also known as a Federal Taxpayer Identification Number (TIN), is used to identify an entity.		
	Obligation Number	A unique character set assigned to a document representing a legally binding purchase by the Federal government.		
	Old Vendor Name	The old name associated with the entity with which the agency is conducting business.		
	Vendor Contact Address	The physical street address at which a vendor does business.		
	Vendor Contact E-Mail Address	An electronic mailing address of a vendor contact to which messages are distributed.		
	Vendor Contact Name	Name of individual that agency should contact if they have invoice/remittance-related questions.		
	Vendor Contact Number	The telephone number of an individual that agency should contact if they have invoice/remittance questions.		
Secondary Sort	Vendor Name on the Obligation	The name recorded on the obligation document representing the entity with which the agency is conducting business.		
	Vendor Number	A unique character set that identifies a vendor.		

6.3.2   Discounts Lost

Payment Management	Discounts Lost		CFSR	
Purpose/Description	Allows Agencies to monitor discounts taken and lost.			
Report Elements	**Report Element Name**	**Report Element Definition**		
	Comments	Additional user determined and specified information related to the processing of a transaction or a table update.		
	Date Goods/Services Received	The calendar date goods or services were received by the agency.		
	Date Invoice Received	The calendar date the invoice was received by the Federal agency.		
	Date Paid	The calendar date on which a disbursement is effective.		
Primary Sort	Discount Lost	Represents the total dollar value of available discounts that were not realized		
	Disbursement Type	Payment vehicle/method indicator such as EFT, check, charge card, etc.		
Secondary Sort	Invoice Amount	The dollar value due in exchange for products or services received.		
	Invoice Date	The calendar date that appears on the face of the invoice.		
	Invoice Due Date	The calendar date payment is due, based on calculations performed by the Core Financial System.		
	Invoice Number	A unique character or set of characters that identifies an invoice.		
	Invoice Type	A character or set of characters that identifies invoices by categories.		
	Obligation Number	A unique character set assigned to a transaction representing a legally binding purchase by the Federal government.		
	Payment Number	A unique set of characters that identifies a payment.		
	Reason Code	A unique character or set of characters that identifies why a record was modified or an event occurred.		
	User ID	A unique identifier used to identify an individual or system that recorded an entry in the Core Financial System.		
	Vendor Name	The name associated with the entity that the agency is doing business.		

Payment Management	Discounts Lost		CFSR	
	Vendor Number	A unique character set that identifies a vendor.		
	Verifier ID	A unique character set that identifies personnel responsible for invoice verification.		

6.3.3   Final Payment Register

Payment Management	Final Payment Register		CFSR	PMC-12
Purpose/Description	The Final Payment Register provides a mechanism for Agencies to review disbursement data and ensure consistency with SF1166 data. The Final Payment Register must be reviewed by the Certifying Officer prior to certifying the payment schedule in SPS.			
Report Elements	**Report Element Name**	**Report Element Definition**		
	Banking Information	A value used to facilitate electronic payments such as; bank name, address, account number, routing number, and account type.		
	Disbursement Amount by TAS	A summary of potential payments contained in this register broken down by TAS.		
	Invoice Number	A unique character or set of characters that identifies an invoice.		
	Obligation Number	A unique character set assigned to a transaction representing a legally binding purchase by the Federal government.		
	Payee Address	The address to which the vendor wishes payment to be made.		
Secondary Sort	Payee Name	The name associated with the entity that the agency is paying.		
	Payment Amount	The dollar value of the disbursement.		
	Schedule Date	The calendar date the payment schedule is created.		
	Schedule Number	A unique character set that identifies a specific payment schedule.		
Primary Sort	Sequence Number	A unique character set that identifies a specific disbursement.		

6.3.4 Interfaced Commitment

Payment Management	Interfaced Commitments		CFSR	PMD-44
Purpose/Description	Allows Agencies to monitor commitment transactions recorded in the financial system as a result of system-to-system communications. Proper internal control requires the reconciliation of inbound data with data recorded in the Core Financial System.			
Report Elements	**Report Element Name**	**Report Element Definition**		
	Accounting Classification Elements	A series of codes, as specified in the Common Government-wide Account Code structure, which categorize financial information along several dimensions, as required, supporting financial management and reporting functions.		
	Commitment Number	A document number assigned to a transaction representing a reservation of funds for a particular purpose.		
	Commitment Line Item Amount	The dollar value of an individual line that appears on a commitment.		
	Commitment Line Item Description	A description of the goods/services being requested on this line of the requisition.		
	Commitment Line Item Number	The numeric identification of a specific line on a commitment.		
	Commitment Sub-Line Item Amount	The dollar value of an individual sub-line that appears on a commitment.		
	Commitment Sub-Line Item Number	The numeric identification of a specific sub-line on a commitment.		
Secondary Sort	Document Number	A unique character set that identifies a specific document.		
	Interface Date	The calendar date that an interfaced transaction was posted to the Core Financial System.		
	Recommended Vendor Name	The name of the entity that the requisitioner is recommending.		
	Recommended Vendor Number	A unique character set that identifies the recommended vendor.		
Primary Sort	Source System	A unique character or set of characters that identifies a system that provided data to the Core Financial System.		

6.3.5   Interfaced Obligation

Payment Management	Interfaced Obligations		CFSR	PMD-44
Purpose/Description	Allows Agencies to monitor obligation transactions recorded in the financial system as a result of system-to-system communications. Proper internal control requires the reconciliation of inbound data with data recorded in the Core Financial System.			
Report Elements	**Report Element Name**	**Report Element Definition**		
	Accounting Classification Elements	A series of codes, as specified in the Common Government-wide Account Code structure, which categorize financial information along several dimensions, as required, supporting financial management and reporting functions.		
Secondary Sort	Document Number	A unique character set that identifies a specific document.		
	Obligation Number	A unique character set assigned to a transaction representing a legally binding purchase by the Federal government.		
	Interface Date	The calendar date that an interfaced transaction was posted to the Core Financial System.		
	Obligation Line Item Amount	The dollar value of an individual line that appears on an obligation.		
	Obligation Line Item Description	A description of the goods/services being ordered on this line of the obligation.		
	Obligation Line Item Number	The numeric identification of a specific line on an obligation.		
	Obligation Sub-Line Item Amount	The dollar value of an individual sub-line that appears on an obligation.		
	Obligation Sub-Line Item Number	The numeric identification of a specific sub-line on an obligation.		
Primary Sort	Source System	A unique character or set of characters that identifies a system that provided data to the Core Financial System.		
	Vendor Name	The name associated with the entity that the agency is doing business.		
	Vendor Number	A unique character set that identifies a vendor.		
	Vendor Remit-To Address	The address to which the vendor wishes payment to be made.		

6.3.6   Interfaced Payment Request

Payment Management	Interfaced Payment Request		CFSR	PMD-44
Purpose/Description	Allows Agencies to monitor payment transactions recorded in the financial system as a result of system-to-system communications. Proper internal control requires the reconciliation of inbound data with data recorded in the Core Financial System.			
Report Elements	**Report Element Name**	**Report Element Definition**		
	Accounting Classification Elements	A series of codes, as specified in the Common Government-wide Account Code structure, which categorize financial information along several dimensions, as required, supporting financial management and reporting functions.		
	Banking Information	A value used to facilitate electronic payments such as; bank name, address, account number, routing number, and account type.		
Secondary Sort	Document Number	A unique character set that identifies a specific document.		
	Obligation Number	A unique character set assigned to a transaction representing a legally binding purchase by the Federal government.		
	Interface Date	The calendar date that an interfaced transaction was posted to the Core Financial System.		
	Invoice Amount	The dollar value due in exchange for products or services received.		
	Invoice Number	A unique character or set of characters that identifies an invoice.		
Primary Sort	Source System	A unique character or set of characters that identifies a system that provided data to the Core Financial System.		
	Vendor Name	The name associated with the entity that the agency is doing business.		
	Vendor Number	A unique character set that identifies a vendor.		
	Vendor Remit-To Address	The address to which the vendor wishes payment to be made.		

6.3.7   IRS 1099 – G

Payment Management	IRS 1099 – G	CFSR	PME-06
Purpose/Description	Report payments of unemployment compensation; state or local income tax refunds, credits, or offsets; alternative trade adjustment assistance (ATAA) payments; taxable grants; or agricultural payments. Agencies must furnish Form 1099 information to vendors by the first working day following January 31.		
Business Rules	See IRS Instructions for Form 1099-G.		

6.3.8   IRS 1099 – INT

Payment Management	IRS 1099 – INT	CFSR	PME-06
Purpose/Description	Report only interest payments made in the course of business, including federal, state, and local government agencies and activities deemed nonprofit. Agencies must furnish Form 1099 information to vendors by the first working day following January 31.		
Business Rules	See IRS Instructions for Form 1099-INT.		

6.3.9   IRS 1099 – MISC

Payment Management	**IRS 1099 – MISC**	CFSR	PME-06
Purpose/Description	Report taxable payments made to vendors in excess of thresholds established by the IRS. Agencies must furnish Form 1099 information to vendors by the first working day following January 31.		
Business Rules	See IRS Instructions for Form 1099-MISC.		

6.3.10 Late Payment

Payment Management	Late Payment		CFSR	PME-05
Purpose/Description	Allows Agencies to monitor the number, type and amount of late payments made to non-federal vendors. With certain exceptions, the Prompt Payment Act requires: • That the Government makes payment within 30 days from the date of submission of a properly prepared invoice by a contractor. • For amounts not paid within the required period, the Government is obligated to pay interest at a rate established by the Secretary of the Treasury.			
Report Elements	**Report Element Name**	**Report Element Definition**		
	Comments	Additional user determined and specified information related to the processing of a transaction or a table update.		
	Date Goods/Services Received	The calendar date goods or services were received by the agency.		
	Date Invoice Received	The calendar date the invoice was received by the Federal agency.		
	Date Paid	The calendar date on which a disbursement is effective.		
	Disbursement Type	Payment vehicle/method indicator such as EFT, check, charge card, etc.		
	Interest	The dollar value of a charge for monies owed, generally calculated as a percentage of amount owed.		
	Invoice Amount	The dollar value due in exchange for products or services received.		
	Invoice Date	The calendar date that appears on the face of the invoice.		
	Invoice Due Date	The calendar date payment is due, based on calculations performed by the Core Financial System.		
	Invoice Number	A unique character or set of characters that identifies an invoice.		
	Invoice Type	A character or set of characters that identifies invoices by categories.		
Secondary Sort	Number of Days Late	A measurement, in terms of days, reflecting the amount of time between the date the invoice should have been paid and the actual date paid.		

Payment Management	Late Payment		CFSR	PME-05
	Obligation Number	A unique character set assigned to a transaction representing a legally binding purchase by the Federal government.		
	Payment Number	A unique set of characters that identifies a payment.		
	Reason Code	A unique character or set of characters that identifies why a record was modified or an event occurred.		
	User ID	A unique identifier used to identify an individual or system that recorded an entry in the Core Financial System.		
Primary Sort	Vendor Name	The name associated with the entity that the agency is doing business.		
	Vendor Number	A unique character set that identifies a vendor.		
	Verifier ID	A unique character set that identifies personnel responsible for invoice verification.		

6.3.11   Payment Request Aging Report

Payment Management	Payment Request Aging Report		CFSR	PME-01
Purpose/Description	Allows Agencies to monitor open invoices and other payment requests.			
Report Elements	**Report Element Name**	**Report Element Definition**		
	Comment Field	Information concerning a transaction (e.g., a notation of unusual circumstances or special care processing needs).		
	Date Accepted	The calendar date the goods/services were acknowledged as accepted.		
	Date Goods/Services Received	The calendar date goods or services were received by the agency.		
	Date Invoice Received	The calendar date the invoice was received by the Federal agency.		
	Estimated Discount Amount	An amount, less than the face of the amount due on an invoice, extended by a vendor to encourage payment of an invoice on or before a stated date, when the stated date is prior to the due date.		
	Discount Date	The calendar date by which payment must be made in order to receive a discount.		
	Discount Due Date	The calendar date the disbursement must occur by in order to take advantage of discounts offered.		
	DUNS Number/DUNS+4	Dun and Bradstreet (D&B) provides entities with a unique nine digit number known as a DUNS (Data Universal Numbering System) number, some entities, will also have what is known as "DUNS+4", which is used to identify specific units within a larger entity.		
Secondary Sort	Invoice Amount	The dollar value due in exchange for products or services received.		
	Invoice Date	The calendar date that appears on the face of the invoice.		
	Invoice Due Date	The calendar date payment is due based on calculations performed by the Core Financial System.		
	Invoice Number	A unique character or set of characters that identifies an invoice.		
	Invoice Status	Identifies a document's state, condition, or situation by specific categories such as, pending, on hold, processed, etc.		

Payment Management	Payment Request Aging Report		CFSR	PME-01
Primary Sort	Number of Days in Process	A measurement, in terms of days, reflecting the amount of time from invoice receipt to disbursement of applicable payment amount.		
	Obligation Number	A unique character set assigned to a transaction representing a legally binding purchase by the Federal government.		
	Status	The current status of the payment request (e.g., on hold, pending, needs approval, error).		
	User ID	A unique identifier used to identify an individual or system that recorded an entry in the Core Financial System.		
Secondary Sort	Vendor Name	The name associated with the entity that the agency is doing business.		
	Vendor Number	A unique character set that identifies a vendor.		

6.3.12 Payment Request Date Override

Payment Management	Payment Request Date Override		CFSR	PMD-05
Purpose/Description	Allows Agencies to monitor changes made to system generated payment dates (e.g., due date, schedule date).			
Report Elements	**Report Element Name**	**Report Element Definition**		
	Comment Field	Information concerning a transaction (e.g., a notation of unusual circumstances or special care processing needs).		
	Date Goods/Services Received	The calendar date goods or services were received by the agency.		
	Date Invoice Received	The calendar date the invoice was received by the Federal agency.		
	Date Paid	The calendar date on which a disbursement is effective.		
	Discount Date	The calendar date by which payment must be made in order to receive a discount.		
	Estimated Discount Amount	An amount, less than the face of the amount due on an invoice, extended by a vendor to encourage payment of an invoice on or before a stated date, when the stated date is prior to the due date.		
Secondary Sort	Invoice Amount	The dollar value due in exchange for products or services received.		
	Invoice Date	The calendar date that appears on the face of the invoice.		
	Invoice Number	A unique character or set of characters that identifies an invoice.		
	Modified Due Date	The calendar date assigned by a user to the invoice for payment processing, superseding the system calculated due date.		
	Original Due Date	The due date that appeared on the original bill.		
	Reason Code	A unique character or set of characters that identifies why a record was modified or an event occurred.		
Secondary Sort	User ID	A unique identifier used to identify an individual or system that recorded an entry in the Core Financial System.		
Primary Sort	Vendor Name	The name associated with the entity that the agency is doing business.		
	Vendor Number	A unique character set that identifies a vendor.		

6.3.13 Payment Notification

Payment Management	Payment Notification		CFSR	N/A
Purpose/Description	Allows Agencies to notify vendors and employees via e-mail of payments made by the Core Financial System. The notification will also provide vendors information on payment offsets such as credit memos or receivable offsets.			
Report Elements	**Report Element Name**	**Report Element Definition**		
	Disbursement Number	A unique numeric character set that identifies a specific disbursement.		
	DUNS Number/DUNS+4	Dun and Bradstreet (D&B) provides entities with a unique nine digit number known as a DUNS (Data Universal Numbering System) number, some entities, will also have what is known as "DUNS+4," which is used to identify specific units within a larger entity.		
	Employee E-Mail Address	An electronic mailing address of an employee to which messages are distributed.		
	Employee Name	Name of employee.		
	Invoice Amount	The dollar value due in exchange for products or services received.		
	Invoice Number	A unique character or set of characters that identifies an invoice.		
	Offset Amount	The amount of reimbursements from other Federal government accounts and other collections credited to the account from the beginning of the year to the end of the reporting period.		
Primary Sort	Payment Amount	The dollar value of the disbursement.		
Secondary Sort	Payment Date	The calendar date of the pending disbursement.		
	Payment Message	Descriptive information specific to the agency's payment.		
	Vendor E-Mail Address	An electronic mailing address of a vendor to which messages are distributed.		
	Vendor Name	The name associated with the entity that the agency is doing business.		

6.3.14 Payments by Vendor

Payment Management	Payment by Vendor		CFSR	PMB-04
Purpose/Description	Displays payments made to a selected vendor.			
Report Elements	**Report Element Name**	**Report Element Definition**		
	Banking Information	A value used to facilitate electronic payments, such as: bank name, address, account number, routing number, and account type.		
	Check Date	The date that appears on the face of the check.		
	Check Number	A unique numeric character or set of characters that identifies a check.		
	Disbursement Number	A unique numeric character set that identifies a specific disbursement.		
	Disbursement Type	Payment vehicle/method indicator such as EFT, check, charge card, etc.		
	EIN/TIN	An Employer Identification Number (EIN), also known as a Federal Taxpayer Identification Number (TIN), is used to identify an entity.		
	Invoice Amount	The dollar value due in exchange for products or services received.		
	Invoice Date	The calendar date that appears on the face of the invoice.		
Secondary Sort	Invoice Number	A unique character or set of characters that identifies an invoice.		
	Obligation Number	A unique character set assigned to a transaction representing a legally binding purchase by the Federal government.		
	Payment Amount	The dollar value of the disbursement.		
Primary Sort	Payment Date	The calendar date of the disbursement.		
	Vendor Number	A unique character set that identifies a vendor.		

6.3.15 Payments Exceeding Threshold Amounts

Payment Management	Payments Exceeding Threshold Amounts		CFSR	
Purpose/Description	Allows Agencies to identify payments over a given dollar amount for additional review, processing, or approval before they are disbursed.			
Report Elements	**Report Element Name**	**Report Element Definition**		
Primary Sort	Amount	The value representing a transaction line, transaction, account, or total.		
	Banking Information	A value used to facilitate electronic payments, such as: bank name, address, account number, routing number, and account type.		
	Date Goods/Services Received	The calendar date goods or services were received by the agency.		
	Estimated Discount Amount	An amount, less than the face of the amount due on an invoice, extended by a vendor to encourage payment of an invoice on or before a stated date, when the stated date is prior to the due date.		
	Discount Date	The calendar date by which payment must be made in order to receive a discount.		
	Invoice Date	The calendar date that appears on the face of the invoice.		
	Invoice Due Date	The calendar date payment is due based on calculations performed by the Core Financial System.		
	Invoice Number	A unique character or set of characters that identifies an invoice.		
	Obligation Number	A unique character set assigned to a transaction representing a legally binding purchase by the Federal government.		
	Payment Amount	The dollar value of the disbursement.		
	User ID	A unique identifier used to identify an individual or system that recorded an entry in the Core Financial System.		
Secondary Sort	Vendor Name	The name associated with the entity that the agency is doing business.		
	Vendor Number	A unique character set that identifies a vendor.		
	Vendor Remit-To Address	The address to which the vendor wishes payment to be made.		

6.3.16 Preliminary Payment Register

Payment Management	Preliminary Payment Register		CFSR	PMD-18
Purpose/Description	The Preliminary Payment Register allows Agencies to review potential payments in order to ensure that payment information is accurate and complete prior to submission to FMS. The Certifying Officer reviews this report prior to requesting the Final Payment Register Report.			
Report Elements	**Report Element Name**	**Report Element Definition**		
	Banking Information	A value used to facilitate electronic payments, such as: bank name, address, account number, routing number, and account type.		
	Disbursement Amount by TAS	A summary of potential payments contained in this register broken down by TAS.		
	Invoice Number	A unique character or set of characters that identifies an invoice.		
	Payee Address	The address to which the vendor wishes payment to be made.		
	Payee Name	The name associated with the entity that the agency is paying.		
	Payment Amount	The dollar value of the disbursement.		
	Obligation Number	A unique character set assigned to a transaction representing a legally binding purchase by the Federal government.		
	Schedule Date	The calendar date the payment schedule is created.		
	Schedule Number	A unique character set that identifies a specific payment schedule.		
Primary Sort	Sequence Number	A unique numeric character set that identifies a specific disbursement.		

6.3.17 Prompt Pay Metric by Invoice Type

Payment Management	Prompt Pay Metric by Invoice Type		CFSR	PMD-38
Purpose/Description	Allows Agencies to monitor payment data.			
Report Elements	**Report Element Name**	**Report Element Definition**		
	Disbursement Type	Payment vehicle/method indicator such as EFT, check, charge card, etc.		
	Discounts Lost Current Period	Represents the total dollar value of available discounts that were not realized in the current period.		
	Discounts Lost YTD	Represents the total dollar value of available discounts that were not realized in the current fiscal year.		
	Discounts Taken Current Period	Represents the total dollar value of available discounts that were realized in the current period.		
	Discounts Taken YTD	Represents the total dollar value of available discounts that were realized in the current fiscal year.		
	Interest Paid Current Period	The dollar value of a charge for monies owed that was incurred during the current accounting period.		
	Interest Paid YTD	The dollar value of a charge for monies owed that was incurred during the current fiscal year.		
Primary Sort	Invoice Type	A character or set of characters that identifies invoices by categories.		
	Number of Check Payments Current Period	A count of the number of disbursements, via check, processed within the current accounting period.		
	Number of Check Payments YTD	A count of the number of disbursements, via check, processed within the current fiscal year.		
	Number of Electronic Payments Current Period	A count of the number of disbursements, via electronic fund transfers, processed within the current accounting period.		
	Number of Electronic Payments YTD	A count of the number of disbursements, via electronic fund transfers, processed within the current fiscal year.		
	Number of Payments Current Period	A count of the number of disbursements processed within a specified range of dates.		
	Number of Payments Late Current Period	A count of the number of disbursements processed within the current fiscal period that were not processed until after their due date.		

Payment Management	Prompt Pay Metric by Invoice Type	CFSR	PMD-38
	Number of Payments Late YTD	A count of the number of disbursements processed within the current fiscal year that were not processed until after their due date.	
	Number of Payments on Time Current Period	A count of the number of disbursements processed within the current fiscal period that were processed on or before their due date.	
	Number of Payments on Time YTD	A count of the number of disbursements processed within the current fiscal year that were processed on or before their due date.	
	Number of Payments YTD	A count of the number of disbursements processed within the current fiscal year.	
	Payment Amount Current Period	The dollar value of disbursements processed within the current fiscal period.	
	Payment Amount Late Current Period	The dollar value of disbursements processed within the current fiscal period that were not processed until after their due date.	
	Payment Amount Late YTD	The dollar value of disbursements processed within the current fiscal year that were not processed until after their due date.	
	Payment Amount on Time Current Period	The dollar value of disbursements processed within the current fiscal period that were processed on or before their due date.	
	Payment Amount on Time YTD	The dollar value of disbursements processed within the current fiscal year that were processed on or before their due date.	
	Payment Amount YTD	The dollar value of disbursements processed within the current fiscal period.	
	Percentage of Payments Late Current Period	The Payment Amount Late Current Period divided by the Payment Amount Current Period expressed as a percentage.	
	Percentage of Payments Late Current Period Amount	The amount of payments late current period divided by the total amount of payments current period, expressed as a percentage.	
	Percentage of Payments Late YTD	The Number of Payments Late YTD divided by the Number of Payments YTD, expressed as a percentage.	
	Percentage of Payments Late YTD Amount	The amount of payments late YTD divided by the total amount of payments YTD, expressed as a percentage.	
	Percentage of Payments on Time Current Period	The number of payments on time current period divided by the number of payments current period, expressed as a percentage.	

Payment Management	Prompt Pay Metric by Invoice Type		CFSR	PMD-38
	Percentage of Payments on Time Current Period Amount	The amount of payments on time current period divided by the total amount of payments current period, expressed as a percentage.		
	Percentage of Payments on Time YTD	The number of payments on time YTD divided by the number of payments YTD, expressed as a percentage.		
	Percentage of Payments on Time YTD Amount	The amount of payments on time YTD divided by the total amount of payments YTD, expressed as a percentage.		

6.3.18 Statistical Sample of Invoices to be Processed for Payment

Payment Management	Statistical Sample of Invoices to be Processed for Payment		CFSR	PMD-18
Purpose/Description	The purpose of this report is to display a sample of invoices to be paid in order to determine if they are proper. The report must include the capacity to drill down to invoice data required per 5 CFR 1315. The report must select a sample of invoices for review (from the preliminary payment schedule), based on Agency-defined sampling criteria and due date.			
Report Elements	**Report Element Name**	**Report Element Definition**		
	Amount	The value representing a transaction line, transaction, account, or total.		
	Date Goods/Services Received	The calendar date goods or services were received by the agency.		
	Date Invoice Received	The calendar date the invoice was received by the Federal agency.		
	Estimated Discount Amount	An amount, less than the face of the amount due on an invoice, extended by a vendor to encourage payment of an invoice on or before a stated date, when the stated date is prior to the due date.		
	Discount Date	The calendar date by which payment must be made in order to receive a discount.		
	DUNS Number/DUNS+4	Dun and Bradstreet (D&B) provides entities with a unique nine digit number known as a DUNS (Data Universal Numbering System) number, some entities, will also have what is known as "DUNS+4," which is used to identify specific units within a larger entity.		
	Invoice Date	The calendar date that appears on the face of the invoice.		
	Invoice Due Date	The calendar date payment is due based on calculations performed by the C ore Financial System.		
	Invoice Number	A unique character or set of characters that identifies an invoice.		
	Obligation Number	A unique character set assigned to a transaction representing a legally binding purchase by the Federal government.		
Primary Sort	Vendor Name	The name associated with the entity that the agency is doing business.		

Payment Management	Statistical Sample of Invoices to be Processed for Payment	CFSR	PMD-18
Secondary Sort	Vendor Number	A unique character set that identifies a vendor.	

6.3.19 Vendor File Listing

Payment Management	Vendor File Listing	CFSR	PMA-11
Purpose/Description	Allows Agencies to quickly view vendor information currently recorded in the Core Financial System.		
Business Rules	The following links illustrate the complete list of data elements within the CCR. http://www.ccr.gov/XMLTrans.aspx http://www.ccr.gov/CCRExtracts.aspx		

6.3.20 Vendor File Modification

Payment Management	Vendor File Modification		CFSR	PMA-13
Purpose/Description	Allows Agencies to monitor changes to the vendor file.			
Report Elements	**Report Element Name**	**Report Element Definition**		
	Comment Field	Information concerning a transaction (e.g., a notation of unusual circumstances or special care processing needs).		
	Date/Time (of Modification)	The calendar date, hour and minute at which a modification was made to the Core Financial System.		
	DUNS Number/DUNS+4	Dun and Bradstreet (D&B) provides entities with a unique nine digit number known as a DUNS (Data Universal Numbering System) number, some entities will also have what is known as "DUNS+4," which is used to identify specific units within a larger entity.		
Primary Sort	EIN/TIN	EIN: An Employer Identification Number (EIN), also known as a Federal Tax-payer Identification Number, is used to identify an entity.		
	New Value	The value of a data element after modification.		
	Previous Value	The value of a data element before modification.		
	User ID	A unique identifier used to identify an individual or system that recorded an entry in the Core Financial System.		
	Vendor Contact Address	The physical street address at which a vendor does business.		
	Vendor Contact E-Mail Address	An electronic mailing address of a vendor contact to which messages are distributed.		
	Vendor Contact Name	Name of individual that agencies should contact if they have invoice/remittance-related questions.		
	Vendor Contact Number	The telephone number of an individual that agencies should contact if they have invoice/remittance questions.		
	Vendor Name	The name associated with the entity that the agency is doing business.		
	Vendor Number	A unique character set that identifies a vendor.		

6.3.21 Vendor Notification of an Improper Invoice

Payment Management	Vendor Notification of an Improper Invoice		CFSR	PMC-22
Purpose/Description	This report allows Agencies to generate a letter or email to vendors notifying them of deficiencies in the referenced invoice.			
Report Elements	**Report Element Name**	**Report Element Definition**		
	Agency Contact E-Mail Address	An e-mail address for an individual that the vendor may contact regarding a returned invoice.		
	Agency Contact Name	The individual that may be contacted regarding a business event source document.		
	Agency Contact Number	The telephone number of the individual that may be contacted regarding a business event source document.		
	Agency Contact Title	The job title of the agency employee that the vendor may contact regarding returned invoices.		
	Comment Field	Information concerning a transaction (e.g., a notation of unusual circumstances or special care processing needs).		
	Date of Notice	The calendar date the notice was created.		
	DUNS Number/DUNS+4	Dun and Bradstreet (D&B) provides entities with a unique nine digit number known as a DUNS (Data Universal Numbering System) number, some entities, will also have what is known as "DUNS+4," which is used to identify specific units within a larger entity.		
	Invoice Amount	The dollar value due in exchange for products or services received.		
	Invoice Date	The calendar date that appears on the face of the invoice.		
	Invoice Number	A unique character or set of characters that identifies an invoice.		
	Obligation Number	A unique character set assigned to a transaction representing a legally binding purchase by the Federal government.		
	Rejection Code	A unique set of characters that identifies the reason(s) an invoice was not accepted.		
	Rejection Code Description	The text that identifies a specific rejection code.		

Payment Management	Vendor Notification of an Improper Invoice		CFSR	PMC-22
	Vendor Contact Address	The physical street address at which a vendor does business.		
	Vendor Contact E-Mail Address	An electronic mailing address of a vendor contact to which messages are distributed.		
	Vendor Contact Name	Name of individual that agency should contact if they have invoice/remittance-related questions.		
	Vendor Contact Number	The telephone number of an individual that agency should contact if they have invoice/remittance questions.		
	Vendor Remit-to Address	The address to which the vendor wishes payment to be made.		
	Vendor Name	The name associated with the entity that the agency is doing business.		
Primary Sort	Vendor Number	A unique character set that identifies a vendor.		

6.3.22 Vendor Notification of Held Payments

Payment Management	Vendor Notification of Held Payments		CFSR	PMC-21
Purpose/Description	This report allows Agencies to generate a letter or e-mail to vendors notifying them that a payment has been held.			
Report Elements	**Report Element Name**	**Report Element Definition**		
	Agency Contact E-Mail Address	An e-mail address for an individual that the vendor may contact regarding a returned invoice.		
	Agency Contact Name	The individual that may be contacted regarding a business event source document.		
	Agency Contact Number	The telephone number of the individual that may be contacted regarding a business event source document.		
	Agency Contact Title	The job title of the agency employee that the vendor may contact regarding returned invoices.		
	Comment Field	Information concerning a transaction (e.g., a notation of unusual circumstances or special care processing needs).		
	Date of Notice	The calendar date the notice was created.		
Primary Sort	DUNS Number/DUNS+4	Dun and Bradstreet (D&B) provides entities with a unique nine digit number known as a DUNS (Data Universal Numbering System) number, some entities will also have what is known as "DUNS+4," which is used to identify specific units within a larger entity.		
	Invoice Amount	The dollar value due in exchange for products or services received.		
	Invoice Date	The calendar date that appears on the face of the invoice.		
	Invoice Number	A unique character or set of characters that identifies an invoice.		
	Obligation Number	A unique character set assigned to a transaction representing a legally binding purchase by the Federal government.		
	Reason Code	A unique character or set of characters that identifies why a record was modified or an event occurred.		
	Reason Code Description	Text that further explains the reason code.		
	Vendor Contact Address	The physical street address at which a vendor does business.		

Payment Management	Vendor Notification of Held Payments		CFSR	PMC-21
	Vendor Contact E-Mail Address	An electronic mailing address of a vendor contact to which messages are distributed.		
	Vendor Contact Name	Name of individual that an agency should contact if they have invoice/remittance-related questions.		
	Vendor Contact Number	The telephone number of an individual that an agency should contact if they have invoice/remittance questions.		
	Vendor Remit-To Address	The address to which the vendor wishes payment to be made.		
	Vendor Name	The name associated with the entity that the agency is doing business.		
	Vendor Number	A unique character set that identifies a vendor.		

6.4 RECEIVABLE MANAGEMENT

Receivable Management reporting provides organizations with the information necessary to manage the customer file maintenance, billing, collection, tracking, and reporting processes related to receivables while ensuring compliance with DCIA and OMB Circular A-129. In addition, Receivable Management reporting provides users with the ability to monitor outstanding receivables, assess billing and collection efforts, support customer file maintenance, create bills, process collections, and monitor outstanding debt. For more detail regarding standard receivable management processes, see chapter four.

6.4.1 Accounts Receivable Aging

Receivable Management	Accounts Receivable Aging		CFSR	RMC-08
Purpose/Description	Allows Agencies to monitor outstanding receivables by providing details related to receivable balances in each debt age category (e.g., Current, 30, 60, 90, 120, >120). Agencies must monitor receivables so appropriate action can be taken in compliance with DCIA and OMB Circular A-129.			
Report Elements	**Report Element Name**	**Report Element Definition**		
	Accounting Classification Elements	A series of codes, as specified in the Common Government-wide Account Code structure, which categorize financial information along several dimensions, as required, supporting financial management and reporting functions.		
	Bill Amount	The total dollar value of an individual bill.		
	Bill Number	A unique set of characters that identifies a bill.		
	Customer Contact Address	The physical street address at which a customer may be contacted.		
	Customer Contact E-Mail Address	An electronic mailing address of a customer to which messages are distributed.		
	Customer Contact Name	The name of an individual that an agency should contact if they have questions.		
	Customer Contact Number	The telephone number of an individual that an agency should contact if they have questions.		
	Customer Name	The name that identifies the entity with which the agency is doing business.		
Secondary Sort	Customer Number	A unique set of characters that identifies a customer.		
	Customer Type	An identifier that characterizes customers by categories such as, Federal agency, foreign/sovereign, state/local government, commercial, or consumer.		
	Due Date	The calendar date on which a payment must be received by in order to be considered "on-time."		
Primary Sort	Receivable Type	A unique character or set of characters that identifies the category of the receivable.		
	Referral Indicator	Identifies those accounts that have been referred to external entities for the purpose of debt collection assistance.		

Receivable Management	Accounts Receivable Aging		CFSR	RMC-08
	Total Amount Due	The summary dollar value due in exchange for goods or services delivered.		

6.4.2 ACCOUNTS RECEIVABLE COLLECTION REFERRAL

Receivable Management	Accounts Receivable Collection Referral		CFSR	
Purpose/Description	Enables an Agency to monitor the status of accounts that have been referred to external entities and assess the effectiveness the referral had on debt collection.			
Report Elements	**Report Element Name**	**Report Element Definition**		
	Administrative Cost	The additional cost borne by the agency as a result of the untimely payment made by the customer.		
Secondary Sort	Bill Number	A unique set of characters that identifies a bill.		
	Fees	An amount charged by a Federal agency to a customer as a result of payments not being made in a timely manner.		
	Fees Collected	Collections related to fees charged to a customer.		
	Interest Billed	The dollar value of a charge for monies owed, generally calculated as a percentage of the amount owed, billed to an external entity.		
	Interest Collected	Collections related to interest charged to a customer.		
	Number of Accounts Referred	The total count of customer accounts that have been referred to external entities for the purpose of debt collection assistance.		
	Number of Referred Accounts Collected	A count of bills for which payments have been received, as a result of external debt collection assistance.		
	Original Amount Billed	The dollar value due in exchange for products or services received; it is the amount that appeared on the initial bill.		
	Original Amount Collected	The portion of the Original Amount Billed that has been collected.		
	Penalty	An additional charge applied to a customer as a result of payments not being made in a timely manner.		
	Penalty Collected	Collections related to penalties charged to a customer.		
	Referral Date	The calendar date a receivable was referred to a third party for collection assistance.		
Primary Sort	Referral Entity	The referral entity is the name of the organization to which the debt is referred.		

Receivable Management	Accounts Receivable Collection Referral	CFSR	
	Total Referred Amount	The total dollar amount of accounts referred for debt collection assistance.	
	Total Referred Collected	The total dollar amount of collections on accounts previously referred for debt collection assistance.	

6.4.3 Adjustments to Receivables

Receivable Management	Adjustments to Receivables		CFSR	RMB-02/ RMB-25
Purpose/Description	Allows Agencies to monitor, review and approve adjustments (e.g., credit memos, debit memos, waivers, and write-offs) relative to receivables balances.			
Report Elements	**Report Element Name**	**Report Element Definition**		
	Accounting Classification Elements	A series of codes, as specified in the Common Government-wide Account Code structure, which categorize financial information along several dimensions, as required, supporting financial management and reporting functions.		
	Adjustment Amount	The dollar value of an increase or decrease to a receivable due to an event.		
	Adjustment Date	The calendar date a receivable was increased or decreased.		
Primary Sort	Adjustment Number	A unique identifier that relates to an increase or decrease to a receivable.		
	Adjustment Type	The code which identifies the type of adjustment made, i.e., credit memo, debit memo, referral, write off, etc.		
Secondary Sort	Customer Name	The name that identifies the entity with which the agency is doing business.		
	Customer Number	A unique set of characters that identifies a customer.		
	IRS-1099C Indicator	A character set that identifies customers for which a 1099-C form may be submitted to the IRS.		
	Original Bill Amount	The dollar value due in exchange for products or services received; it is the amount that appeared on the initial bill.		
	Original Bill Number	The unique character or set of characters that identifies the initial bill.		
	User ID	A unique identifier used to identify an individual or system that recorded an entry in the Core Financial System.		

6.4.4 Allowance for Doubtful Accounts

Receivable Management	Allowance for Doubtful Accounts		CFSR	RMC-10/ RMC-17
Purpose/Description	Provides Agencies with a mechanism to calculate allowances for receivables that may not be collectable. Treasury's Managing Federal Receivables requires that agencies calculate the allowance for doubtful accounts on an annual basis. Appropriate levels of review and approval must be performed prior to recording the allowance for doubtful accounts to the general ledger.			
Report Elements	**Report Element Name**	**Report Element Definition**		
	Amount	The value representing a transaction line, transaction, account, or total.		
	Date	The calendar date.		
Primary Sort	Receivable Type	A unique character or set of characters that identifies the category of the receivable.		

6.4.5 Average Number of Days Outstanding/Late by Receivable Type

Receivable Management	Average Number of Days Outstanding/Late by Receivable Type	CFSR	RMB-01
Purpose/Description	Allows Agencies to report and monitor the results of their collection efforts in terms of number of days on average that a debt remains unpaid.		
Report Elements	**Report Element Name**	**Report Element Definition**	
	Amount Current	The dollar value associated with receivables still in a current status (i.e., not past due).	
	Average Number of Days Late	The average number of calendar days past their due date that receivables are outstanding, as of a particular point in time.	
	Average Number of Days Outstanding	The average number of calendar days that receivables have been outstanding, as of a particular point in time.	
Primary Sort	Receivable Type	A unique character or set of characters that identifies the category of the receivable.	
	Total Amount Due	The summary dollar value due in exchange for goods or services delivered.	

6.4.6 Bill

Receivable Management	Bill		CFSR	
Purpose/Description	Used by Agencies to notify debtor of amount due to the Government.			
Report Elements	**Report Element Name**	**Report Element Definition**		
	Accounting Classification Elements	A series of codes, as specified in the Common Government-wide Account Code structure, which categorize financial information along several dimensions, as required, supporting financial management and reporting functions.		
	Agency Contact Address	The physical street address for the agency contact responsible for the receivable.		
	Agency Contact E-Mail Address	An e-mail address for an individual that the customer may contact regarding a bill.		
	Agency Contact Name	The individual that may be contacted regarding a business event source document.		
	Agency Contact Number	The telephone number of the individual that may be contacted regarding a business event source document.		
	Agency Remit-to Address	The address the agency has designated for a customer to remit payments.		
	Bill Amount	The total dollar value of an individual bill.		
	Bill Date	The calendar date that appears on the bill. This date also serves as the effective date of the receivable.		
	Bill Line Description	The description associated with the numeric identifier of a specific line on a bill.		
	Bill Line Item Amount	The dollar value of an individual line that appears on a bill.		
	Bill Line Number	The numeric identification of a specific line on a bill.		
Primary Sort	Bill Number	A unique set of characters that identifies a bill.		
	Bill Text	A user defined field used to display additional text for a specific bill or receivable in addition to that included in predefined templates.		
	Customer Contact Address	The physical street address at which a customer may be contacted.		

Receivable Management	Bill		CFSR	
	Customer Contact E-Mail Address	An electronic mailing address of a customer to which messages are distributed.		
	Customer Contact Name	The name of an individual that an agency should contact if they have questions.		
	Customer Contact Number	The telephone number of an individual that an agency should contact if they have questions.		
Secondary Sort	Customer Name	The name that identifies the entity with which the agency is doing business.		
	Customer Number	A unique set of characters that identifies a customer.		
	Due Date	The calendar date on which a payment must be received by in order to be considered "on-time."		
	Payment Terms	An item included on the transaction source document that specifies an available discount rate and due date for payment of an invoice. For example, the payment term "2% 10, Net 30" lets a customer take a two percent discount if payment is received within 10 days; otherwise, the entire balance is due within 30 days of the transaction source document date, with no applicable discount.		
	Period of Performance	Time interval in which the goods or services were delivered.		
	Reference Number	A number used to link transactions to a related or initiating document.		
	Reimbursable Agreement Modification Number	A unique character set that identifies a modification to a reimbursable Agreement.		
	Reimbursable Agreement Number	A unique character set that identifies a specific reimbursable agreement.		

6.4.7 Collections by Category

Receivable Management	Collections by Category		CFSR	RMD-11
Purpose/Description	Allows Agencies to monitor collections by category and in total. Generates a detailed listing of receipts that have been recorded in the Core Financial System by category and in total.			
Report Elements	**Report Element Name**	**Report Element Definition**		
	Accounting Classification Elements	A series of codes, as specified in the Common Government-wide Account Code structure, which categorize financial information along several dimensions, as required, supporting financial management and reporting functions.		
Secondary Sort	Bill Number	A unique set of characters that identifies a bill.		
	Customer Name	The name that identifies the entity with which the agency is doing business.		
	Customer Number	A unique set of characters that identifies a customer.		
	Deposit Ticket Number	A unique set of characters that identifies the deposit ticket.		
	Federal/non-Federal Indicator	A character or set of characters that identifies customers as Federal or non-Federal.		
	Receipt Amount	The dollar value of a payment received from a customer.		
	Receipt Date	The date the customer payment was received and recorded.		
	Receipt Number	A character or set of characters that identifies receivables by category.		
	Receipt Type	A set of characters that identifies the payment method used by the customer (e.g., cash, check, credit card, IPAC).		
Primary Sort	Receivable Type	A unique character or set of characters that identifies the category of the receivable.		
	Reimbursable Agreement Number	A unique character set that identifies a specific reimbursable agreement.		

6.4.8 Credit Memo

Receivable Management	Credit Memo		CFSR	PMD-10
Purpose/Description	Used by agencies to record collections in excess of amounts billed in response to triggering events such as overpayments, return of goods, or adjustments related to services provided to a debtor. Credit memos must be processed for all over payments as negative receivables are not allowed, per the FSIO standard business process exposure draft.			
Report Elements	**Report Element Name**	**Report Element Definition**		
	Bill Amount	The total dollar value of an individual bill.		
	Bill Date	The calendar date that appears on the bill.		
	Bill Number	A unique set of characters that identifies a bill.		
	Credit Memo Date	The date that appears on the credit memo.		
Primary Sort	Credit Memo Number	A unique character or set of characters that identifies a credit memo.		
Secondary Sort	Customer Name	The name that identifies the entity with which the agency is doing business.		
	Customer Number	A unique set of characters that identifies a customer.		
	Excess Over Amount Billed	The dollar value of the amount remitted over the amount billed.		
	Receipt Amount	The dollar value of a payment received from a customer.		
	Receipt Number	A unique character set that identifies a specific receipt.		

6.4.9 Customer Activity

Receivable Management	**Customer Activity**		**CFSR**	RMC-20
Purpose/Description	Displays account activity for a particular debtor.			
Report Elements	**Report Element Name**	**Report Element Definition**		
	Accounting Classification Elements	A series of codes, as specified in the Common Government-wide Account Code structure, which categorize financial information along several dimensions, as required, supporting financial management and reporting functions.		
	Adjustment Amount	The dollar value of an increase or decrease to a receivable.		
	Adjustment Date	The calendar date a receivable was increased or decreased.		
	Adjustment Type	The code which identifies the type of adjustment made, i.e., credit memo, debit memo, referral, write off, etc.		
	Amount	The value representing a transaction line, transaction, account, or total.		
	Bill Amount	The total dollar value of an individual bill.		
Secondary Sort	Bill Date	The calendar date that appears on the bill.		
	Bill Number	A unique set of characters that identifies a bill.		
	BPN	Business Partner Number – Dun and Bradstreet (D&B) provides Federal entities with a unique nine digit number known as a Business Partner Number.		
	Customer Contact Address	The physical street address at which a customer may be contacted.		
	Customer Contact E-Mail Address	An electronic mailing address of a customer to which messages are distributed.		
	Customer Contact Name	The name of an individual that an agency should contact if they have questions.		
	Customer Name	The name that identifies the entity with which the agency is doing business.		
	Customer Number	A unique set of characters that identifies a customer.		

Receivable Management	Customer Activity		CFSR	RMC-20
	Customer Type	An identifier that characterizes customers by categories such as, Federal agency, foreign/sovereign, state/local government, commercial, or consumer.		
	EIN/TIN	An Employer Identification Number (EIN), also known as a Federal Taxpayer Identification Number (TIN), is used to identify an entity.		
	Outstanding Balance by Age Category	The total dollar value of receivables grouped together based upon the number of days the receivables have been outstanding.		
Primary Sort	Receipt Date	The date the customer payment was received and recorded.		
	Receipt Number	A unique character set that identifies a specific receipt.		
	Receipt Type	A set of characters that identifies the payment method used by the customer (e.g., cash, check, credit card, IPAC).		
	Reimbursable Agreement Number	A unique character set that identifies a specific reimbursable agreement.		
	Total Adjustment Amount	The summary dollar value of all adjustments for a specific customer or period.		
	Total Bill Amount	The summary dollar value of all bills for a specific customer or period.		
	Total Receipt Amount	The summary dollar value of payments received.		

6.4.10   Customer File Modification

Receivable Management	Customer File Modification		CFSR	RMA-05
Purpose/Description	Allows Agencies to monitor changes made to the customer file.			
Report Elements	**Report Element Name**	**Report Element Definition**		
	Change Item Name	The name of the data element or field that was modified.		
	Customer Contact Address	The physical street address at which a customer may be contacted.		
	Customer Contact E-Mail Address	An electronic mailing address of a customer to which messages are distributed.		
	Customer Contact Name	The name of an individual that an agency should contact if they have questions.		
	Customer Contact Number	The telephone number of an individual that an agency should contact if they have questions.		
	Customer Name	The name that identifies the entity with which the agency is doing business.		
Primary Sort	Date/Time (of modification)	The calendar date, hour and minute at which a modification was made to the Core Financial System.		
	DUNS Number/DUNS+4	Dun and Bradstreet (D&B) provides entities with a unique nine digit number known as a DUNS (Data Universal Numbering System) number, some entities, will also have what is known as "DUNS+4," which is used to identify specific units within a larger entity.		
	EIN/TIN	An Employer Identification Number (EIN), also known as a Federal Taxpayer Identification Number (TIN), is used to identify an entity.		
	New Value	The value of a data element after modification.		
	Previous Value	The value of a data element before modification.		
Secondary Sort	User ID	A unique identifier used to identify an individual or system that recorded an entry in the Core Financial System.		

6.4.11 Dunning Letter

Receivable Management	**Dunning Letter**		**CFSR**	RMC-06
Purpose/Description	Used by Agencies to notify debtors of the amount and status of their indebtedness. Dunning letters are sent at various intervals in accordance with OMB Circular A-129. An eligible accounts receivable is dunned at the first applicable and subsequent time intervals. Accounts are dunned at periodic intervals (e.g., 30-day intervals). Delinquent accounts should be dunned based on Federal statutes such as the Debt Collection Act of 1982 and the DCIA. Federal regulations on debt collection, such as the Federal Claims Collection Standards, government-wide debt collection guidance such as OMB Circular A-129, Treasury's Managing Federal Receivables, and agency policies and procedures			
Report Elements	**Report Element Name**	**Report Element Definition**		
	Accounting Classification Elements	A series of codes, as specified in the Common Government-wide Account Code structure, which categorize financial information along several dimensions, as required, supporting financial management and reporting functions.		
	Administrative Cost	Amounts charged by a federal agency to a customer as a result of payments not being made in a timely manner. The amount is generally related to the additional cost borne by the agency as a result of untimely payments made by the customer.		
	Agency Contact Address	The physical street address for the agency contact responsible for the receivable.		
	Agency Contact E-Mail Address	An e-mail address for an individual that the customer may contact regarding a bill.		
	Agency Contact Name	The individual that may be contacted regarding a business event source document.		
	Agency Contact Number	The telephone number of the individual that may be contacted regarding a business event source document.		
	Agency Remit-to Address	The address the agency has designated for a customer to remit payment.		
	Amount of Last Receipt	The dollar value of the last payment received from a customer.		
	Bill Amount	The total dollar value of an individual bill.		

Receivable Management	Dunning Letter		CFSR	RMC-06
	Bill Number	A unique set of characters that identifies a bill.		
	Customer Contact Address	The physical street address at which a customer may be contacted.		
	Customer Contact E-Mail Address	An electronic mailing address of a customer to which messages are distributed.		
	Customer Contact Name	The name of an individual that an agency should contact if they have questions.		
	Customer Contact Number	The telephone number of an individual that an agency should contact if they have questions.		
Primary Sort	Customer Name	The name that identifies the entity with which the agency is doing business.		
	Customer Number	A unique set of characters that identifies a customer.		
	Date of Last Receipt	The calendar date that the last payment from a customer was received.		
	DUNS Number/DUNS+4	Dun and Bradstreet (D&B) provides entities with a unique nine digit number known as a DUNS (Data Universal Numbering System) number, some entities, will also have what is known as "DUNS+4," which is used to identify specific units within a larger entity.		
	Interest	The dollar value of a charge for monies owed, generally calculated as a percentage of the amount owed.		
	Original Bill Date	The calendar date that appears on the original bill.		
	Original Due Date	The due date that appeared on the original bill.		
	Penalty	An additional charge applied to a customer as a result of payments not being made in a timely manner.		
	Receipt Number	A unique character set that identifies a specific receipt.		
	Reference Number	A number used to link transactions to a related or initiating document.		
	Total Amount Due	The summary dollar value due in exchange for goods or services delivered.		
	Total Receipt Amount	The summary dollar value of payments received.		

6.4.12 Interfaced Receivable Transactions

Receivable Management	Interfaced Receivable Transactions		CFSR	
Purpose/Description	Allows Agencies to track and reconcile transactions interfaced from other systems.			
Report Elements	**Report Element Name**	**Report Element Definition**		
	Accounting Classification Elements	A series of codes, as specified in the Common Government-wide Account Code structure, which categorize financial information along several dimensions, as required, supporting financial management and reporting functions.		
	Bill Line Item Amount	The dollar value of an individual line that appears on a bill.		
	Bill Number	A unique set of characters that identifies a bill.		
	Customer Contact Address	The physical street address at which a customer may be contacted.		
	Customer Contact E-Mail Address	An electronic mailing address of a customer to which messages are distributed.		
	Customer Contact Name	The name of an individual that an agency should contact if they have questions.		
	Customer Contact Number	The telephone number of an individual that an agency should contact if they have questions.		
	Customer Name	The name that identifies the entity with which the agency is doing business.		
	Customer Number	A unique set of characters that identifies a customer.		
	Due Date	The calendar date on which a payment must be received by in order to be considered "on-time."		
	Payment Terms	An item included on the transaction source document that specifies an available discount rate and due date for payment of an invoice. For example, the payment term "2% 10, Net 30" lets a customer take a two percent discount if payment is received within 10 days; otherwise, the entire balance is due within 30 days of the transaction source document date, with no applicable discount.		
	Receivable Type	A unique character or set of characters that identifies the category of the receivable.		
	Reference Number	A number used to link transactions to a related or initiating document.		

Receivable Management	Interfaced Receivable Transactions		CFSR	
	Reimbursable Agreement Number	A unique character set that identifies a specific reimbursable agreement.		
Primary Sort	Source System	A unique character or set of characters that identifies a system that provided data electronically to the Core Financial System.		
	Source System Bill Date	The calendar date that identifies, where applicable, the bill date defined in the source system for the receivable record.		
	Source System Bill Number	A unique set of characters that identifies, where applicable, the bill number defined in the source system for the receivable record.		
	Source System Customer Number	A unique set of characters that identifies, where applicable, the customer number defined in the source system for the receivable record.		
Secondary Sort	Source System Document Number	A set of characters that identifies, where applicable, the document number defined in the source system for the receivable record.		
	Total Amount Due	The summary dollar value due in exchange for goods or services delivered.		
	Transaction Number	A unique character or set of characters that identifies a specific business event or transaction.		

6.4.13   IRS 1099-C

Receivable Management	IRS 1099-C	CFSR	RMC-21
Purpose/Description	Report the taxable write-off of debt to taxpayers and the IRS. Form 1099-C must be transmitted to vendors by the first working day following January 31.		
Business Rules	See IRS Instructions for Form 1099-C		

6.4.14 Receivables Eligible for Write-Off/Referral

Receivable Management	Receivables Eligible for Write-Off/Referral		CFSR	RMC-10/ RMC-14
Purpose/Description	Provides Agencies with a mechanism to review debts for potential write-off/referral to a third-party collector (e.g., Treasury). For guidance on referral to the FMS for cross-servicing and/or to the Treasury Offset Program (TOP), see Treasury's Managing Federal Receivables. The guidance provides debt referral eligibility criteria as well as eligibility exceptions. Debts that are determined to be uncollectible on the agency's financial and management reports are determined to be uncollectible and should be written off.			
Report Elements	**Report Element Name**	**Report Element Definition**		
	Bill Amount	The total dollar value of an individual bill.		
	Bill Date	The calendar date that appears on the bill.		
Primary Sort	Bill Number	A unique set of characters that identifies a bill.		
	Customer Contact Address	The physical street address at which a customer may be contacted.		
	Customer Contact E-Mail Address	An electronic mailing address of a customer to which messages are distributed.		
	Customer Contact Name	The name of an individual that an agency should contact if they have questions.		
	Customer Contact Number	The telephone number of an individual that an agency should contact if they have questions.		
	Customer Name	The name that identifies the entity with which the agency is doing business.		
	Customer Number	A unique set of characters that identifies a customer.		
	Date of Last Receipt	The calendar date that the last payment from a customer was received.		
	Document Status Indicator	A unique character or set of characters that identifies the status of a document.		
	Due Date	The calendar date on which a payment must be received by in order to be considered "on-time."		
	Number of Days Past Due	The number of calendar days past the receivables due date.		
	Outstanding Balance	The dollar value of goods or services billed, for which payment has not yet been received.		

Receivable Management	Receivables Eligible for Write-Off/Referral		CFSR	RMC-10/ RMC-14
	Receivable Type	A unique character or set of characters that identifies the category of the receivable.		
	Total Receipt Amount	The summary dollar value of payments received.		

6.4.15 SUMMARY OF DUNNING PROCESS

Receivable Management	Summary of Dunning Process		CFSR	RMC-06
Purpose/Description	Enables an Agency to monitor the number of accounts requiring dunning notices and the dunning processes effectiveness on debt collection. OMB Circular A-129 requires Agencies to send out reminder notices for all amounts past due.			
Report Elements	**Report Element Name**	**Report Element Definition**		
	Administrative Cost	The additional cost borne by the agency as a result of the untimely payment made by the customer.		
	Amount Billed	The dollar value of goods or services charged to a buyer that appears on a bill.		
	Amount Collected	The dollar amount received on previously billed accounts.		
	Fees	An amount charged by a Federal agency to a customer as a result of payments not being made in a timely manner.		
	Interest Billed	The dollar value of a charge for monies owed, generally calculated as a percentage of the amount owed, billed to an external entity..		
	Number of Accounts Collected	The total number of bills collected that were dunned during the previous period.		
	Number of Accounts Dunned	The total count of accounts serviced by the dunning process, on a specified date or during a range of dates.		
	Original Amount Billed	The dollar value due in exchange for products or services delivered; it is the amount that appeared on the initial bill.		
	Penalty	An additional charge applied to a customer as a result of payments not being made in a timely manner.		

6.5   Reimbursable Management

Reimbursable Management reporting provides organizations with the information necessary to manage the receivable, payable, billing, and the interim accounting processes related to reimbursable activities. In addition, Reimbursable Management reporting allows users to:

- Monitor reimbursable agreements.
- Identify commitments, obligations, advances, and expenditures associated with reimbursable agreements.
- Access detailed information on reimbursable activity.
- View a detailed listing of unfilled customer orders.
- Access work in progress reports that facilitate the recording of estimated accruals to match the seller's recorded earned revenue based on what was defined in the reimbursable agreement.

6.5.1 INVENTORY OF REIMBURSABLE AGREEMENTS

Reimbursable Management	Inventory of Reimbursable Agreements		CFSR	None
Purpose/Description	Provides Agencies with the ability to easily identify all reimbursable agreements to which the agency is party.			
Report Elements	**Report Element Name**	**Report Element Definition**		
	Accounting Classification Elements	A series of codes, as specified in the Common Government-wide Account Code structure, which categorize financial information along several dimensions, as required, supporting financial management and reporting functions.		
	Agreement Purpose	Identifies an overall description of the requested goods or services for the agreement.		
	Agreement Status	A description of the current state of an agreement within a system.		
	Amount	The value representing a transaction line, transaction, account, or total.		
	Authority	Statutory authority which permits the trading partners to enter into a reimbursable agreement. Examples are Economy Act (31 U.S.C. 1535) or National Aeronautics and Space Act (42 U.S.C. 2473).		
	Buyer	The trading partner that is requesting goods or services from the seller agency.		
	Buyer ALC	A numeric symbol used to identify an agency accounting location or regional financial office on accounting reports and documents that is requesting goods and/or services from a seller agency. The Agency Location Code (ALC) consists of an eight-digit agency accounting station, a four-digit disbursing office symbol, or a three-digit Treasury Financial Center symbol.		
	Buyer BPN	The Business Partner Network (BPN) is the single source for vendor data for the Federal government.		
	Buyer Contact Address	The physical street address at which a buyer may be contacted.		
	Buyer Contact E-Mail Address	An electronic mailing address of a buyer to which messages are distributed.		
	Buyer Contact Name	The name of an individual that a seller should contact if they have questions.		

Reimbursable Management	Inventory of Reimbursable Agreements		CFSR	None
	Buyer Contact Number	The telephone number of an individual that a seller should contact if they have questions.		
	Period of Performance	Time interval in which the goods or services were delivered.		
Secondary Sort	Reimbursable Agreement Number	A unique character set that identifies a specific reimbursable agreement.		
	Seller Agency ALC	A numeric symbol used to identify a seller agency's accounting location or regional financial office on accounting reports and documents. The agency Location Code (ALC) consists of an eight-digit agency accounting station, a four-digit disbursing office symbol, or a three-digit Treasury Financial Center symbol.		
	Seller Agency Contact Address	The physical street address at which a seller may be contacted.		
	Seller BPN	A unique character set used to identify the seller within the Business Partner Network.		
	Seller Contact E-Mail Address	An electronic mailing address of a seller to which messages are distributed.		
	Seller Contact Name	The name of an individual that a buyer should contact if they have questions.		
	Seller Contact Number	The telephone number of an individual that a buyer should contact if they have questions.		
Primary Sort	Trading Role	Delineates the role (buyer or seller) of the entity with regard to the reimbursable agreement.		
	Vendor Name	The name associated with the entity that the agency is doing business.		

6.5.2   REIMBURSABLE AGREEMENT ACTIVITY

Reimbursable Management	Reimbursable Agreement Activity		CFSR	RMB-26
Purpose/Description	Provides Agencies with a detailed transactional history of a reimbursable agreement, including agreement date, agreement modifications, advances, billing, obligations, and payments. In the event the agreement does not include an advance, the applicable field values on the report will be blank.			
Report Elements	**Report Element Name**	**Report Element Definition**		
	Advances Applied to Earned Revenue	The amount of prepayment that has been earned.		
	Advances Collected	A payment that the agency has received but has not earned.		
	Agreement Date	The calendar date the interagency agreement was approved by delegated authorizing officials for each trading partner.		
	Agreement Status	A description of the current state of a reimbursable agreement within a system.		
	Amount Billed	The dollar value of goods or services charged to a buyer that appears on a bill.		
	Amount Earned	The dollar value of goods or services delivered to date.		
	Amount(s) Expended	The dollar value of disbursements for delivered goods or services under a reimbursable agreement.		
	Amount(s) Obligated	The dollar value of legally binding purchase agreements.		
	Amount of Collected Receivables	Collections received on previously billed amounts.		
	Billing Limit	The not-to-exceed amounts in terms of dollars or hours, as specified in the reimbursable agreement.		
	BPN	The Business Partner Network (BPN) is the single source for vendor data for the Federal government.		
	Customer Obligation Number	A unique character set assigned to a transaction, with a specific entity representing a legally binding purchase by the Federal government.		

Reimbursable Management	Reimbursable Agreement Activity	CFSR RMB-26
	DUNS Number/DUNS+4	Dun and Bradstreet (D&B) provides entities with a unique nine digit number known as a DUNS (Data Universal Numbering System) number, some entities will also have what is known as "DUNS+4," which is used to identify specific units within a larger entity.
	Modification Date	The calendar date an agreement was modified.
	Modification Amount	The dollar amount representing the difference between the original agreement amount and modified agreement amount.
	Modification Number	A unique character set that identifies a specific modification to an agreement.
	Obligation(s) Date	The calendar date that appears on the obligating document.
	Outstanding Accounts Receivable (Billed)	The value of goods or services delivered to date, for which a bill has been generated but payment has not yet been received.
	Outstanding Accounts Receivable (Unbilled)	The value of goods or services delivered to date, for which a bill has not been generated nor has a payment been received.
	Payment Date	The calendar date of the disbursement.
	Percentage of Advances Applied to Earned Revenue	A ratio derived by dividing the amount of earned revenue by the amount of advances.
	Period of Performance	Time interval in which the goods or services were delivered.
	Reimbursable Agreement Amount	The dollar value of goods or services to be delivered as specified in the reimbursable agreement.
	Reimbursable Agreement Number	A unique character set that identifies a specific reimbursable agreement.
	Remaining Balance on Advances	The difference between Advances Collected and Advances Applied to Earned Revenue.
	Task Order Number	A unique character set assigned to a business event in support of a specific reimbursable agreement.
Primary Sort	Transaction Date	The date the transaction was recorded within the Core Financial System.
	Unfilled Customer Order Amount	The dollar value of unearned reimbursable orders accepted.

Reimbursable Management	Reimbursable Agreement Activity		CFSR	RMB-26
	Vendor Name	The name associated with the entity that the agency is doing business.		

6.5.3   REIMBURSABLE AGREEMENT ACCOUNTING

Reimbursable Management	Reimbursable Agreement Accounting		CFSR	FMF-04
Purpose/Description	The reimbursable agreement accounting report provides Agencies with document level data and associated accounting classification elements, allowing the buyer to quickly review all accounting events associated with a reimbursable agreement.			
Report Elements	**Report Element Name**	**Report Element Definition**		
	Accounting Classification Elements	A series of codes, as specified in the Common Government-wide Account Code structure, which categorize financial information along several dimensions, as required, supporting financial management and reporting functions.		
	Amount	The value representing a transaction line, transaction, account, or total.		
	Account Number	The number of the Account as specified in the USSGL.		
	Buyer Name	The entity name of a trading partner that is requesting goods or services from the seller agency.		
	Date/Time	The calendar date and the hour and minute at which an entry was made to the Core Financial System.		
	Document Number	A unique character set that identifies a specific document.		
	Reference Document Number	A number used to link transactions to a related or initiating source document.		
	Reimbursable Agreement Number	A unique character set that identifies a specific reimbursable agreement.		
	Seller Name	The entity name of a trading partner that is providing goods or services to the buyer agency.		
Primary Sort	Transaction Date	The date the transaction was recorded within the Core Financial System.		
	Transaction Number	A unique character or set of characters that identifies a specific business event or transaction.		
	User ID	A unique identifier used to identify an individual or system that recorded an entry in the Core Financial System.		

6.5.4 SUBSIDIARY LEDGER OF UNFILLED CUSTOMER ORDERS

Reimbursable Management	Subsidiary Ledger of Unfilled Customer Orders		CFSR	
Purpose/Description	Provides Agencies with a detailed listing of unfilled customer orders to support the summary balances in SGL accounts 4221, Unfilled Customer Orders Without Advance, and 4222 Unfilled Customer Orders With Advance.			
Report Elements	**Report Element Name**		**Report Element Definition**	
	Accounting Classification Elements		A series of codes, as specified in the Common Government-wide Account Code structure, which categorize financial information along several dimensions, as required, supporting financial management and reporting functions.	
	Advances Applied to Earned Revenue		The amount of prepayment that has been earned.	
	Advances Collected		A payment that the agency has received, but has not earned.	
	Agreement Date		The calendar date that appears on the interagency agreement.	
	Amount		The value representing a transaction line, transaction, account, or total.	
	Amount Billed		The dollar value of goods or services charged to a buyer that appears on a bill.	
	Amount Earned		The dollar value of goods or services delivered to date.	
	Amount(s) Expended		The dollar value of disbursements for delivered goods or services under a reimbursable agreement.	
	Amount of Collected Receivables		Collections received on previously billed amounts.	
	Billing Limit		The not-to-exceed amounts in terms of dollars or hours as specified in the reimbursable agreement.	
	Billing Terms		Conditions related to a payment demand such as amount, due date, finance charges, payment methods, etc.	
	BPN		The Business Partner Network (BPN) is the single source for vendor data for the Federal government.	
	Buyer		The trading partner that is requesting goods or services from the seller agency.	

Reimbursable Management	Subsidiary Ledger of Unfilled Customer Orders	CFSR	
	Customer Name	The name that identifies the entity with which the agency is doing business.	
	Outstanding Accounts Receivable (Unbilled)	The value of goods or services delivered to date, for which a bill has not been generated nor has a payment been received.	
	Outstanding Accounts Receivable (Billed)	The value of goods or services delivered to date, for which a bill has been generated but payment has not yet been received.	
	Payment Date	The calendar date of the pending disbursement.	
	Reimbursable Agreement Amount	The dollar value of goods or services to be delivered, as specified in the reimbursable agreement.	
	Reimbursable Agreement Number	A unique character set that identifies a specific reimbursable agreement.	
	Seller	The trading partner that is providing the requested goods or services to the buyer based on the agreement.	
Primary Sort	Transaction Date	The date the transaction was recorded within the Core Financial System.	
	Unfilled Customer Order Amount	The dollar value of unearned reimbursable orders.	

6.5.5   SUMMARY OF REIMBURSABLE AGREEMENTS

Reimbursable Management	Summary of Reimbursable Agreements		CFSR	RMB-26
Purpose/Description	Provides Agencies with summary level data regarding reimbursable agreements, including the initial agreement, modifications to the agreement, revenue, billing, and spending transaction balances.			
Report Elements	**Report Element Name**	**Report Element Definition**		
	Advances Applied to Earned Revenue	The amount of a prepayment that has been earned.		
	Advances Collected	A payment that the agency has received but not earned.		
	Agreement Date	The calendar date the reimbursable agreement was signed by an authorized official.		
	Agreement Status	A description of the current state of a reimbursable agreement within a system.		
	Amount Billed	The dollar value of goods or services charged to a buyer that appears on a bill.		
	Amount Earned	The dollar value of goods or services delivered to date.		
	Amount(s) Expended	The dollar value of disbursements for delivered goods or services under a reimbursable agreement.		
	Amount(s) Obligated	The dollar value of legally binding purchase agreements.		
	Amount of Collected Receivables	Payments received on previously billed amounts.		
	Billing Limit(s)	The not-to-exceed amounts in terms of dollars or hours, as specified in the reimbursable agreement.		
	BPN	The Business Partner Network (BPN) is the single source for vendor data for the Federal government.		
	Outstanding Accounts Receivable (Billed)	The value of goods or services delivered to date, for which a bill has been generated but payment has not yet been received.		
	Outstanding Accounts Receivable (Unbilled)	The value of goods or services delivered to date, for which a bill has not been generated nor has a payment been received.		
	Percentage of Advances Applied to Earned Revenue	A ratio derived by dividing the amount of earned revenue by the amount of advances.		
	Period of Performance	Time interval in which the goods or services were delivered.		

Reimbursable Management	Summary of Reimbursable Agreements		CFSR	RMB-26
	Reimbursable Agreement Amount	The dollar value of goods or services to be delivered, as specified in the reimbursable agreement.		
	Reimbursable Agreement Number	A unique character set that identifies a specific reimbursable agreement.		
	Remaining Balance on Advances	The difference between Advances Collected and Advances Applied to Earned Revenue.		
	Third-Party Amount(s) Expended	The dollar value of disbursements incurred by a third-party entity, usually acting on behalf of the seller, to produce or deliver goods or services under a reimbursable agreement.		
	Third-Party Amount(s) Obligated	The dollar value of obligations incurred by a third-party entity, usually acting on behalf of the seller, to produce or deliver goods or services under a reimbursable agreement.		
Primary Sort	Trading Role	Delineates the role (buyer or seller) of the entity with regard to the reimbursable agreement.		
	Unfilled Customer Order Amount	The dollar value of unearned reimbursable orders accepted.		

6.5.6 WORK IN PROCESS (EARNED-UNBILLED)

Reimbursable Management	Work in Process (Earned-Unbilled)		CFSR	
Purpose/Description	The WIP (Earned-Unbilled) report is used to facilitate the recording of estimated accruals by the buyer to match the seller's recorded earned revenue that is unbilled at that point in time based on what was defined in the IA document. The information on the WIP report is directly from the seller's Core Financial System and does not contain input data from the buyer. Fees and charges which impact the price (billing) that occur after the generation of the current month's WIP report will be reflected on the next months report. The data shall be generated and provided to the buyer five business days before the end of the accounting period. If the buyer is a Federal entity, the buyer shall utilize the seller's "Outstanding Accounts Receivable" to determine their monthly accrual, and "Advances Applied to Earned Revenue" to determine any advance offsets. If the buyer is not a Federal entity, advances are required to be provided to the seller, and the seller would only record an accounts receivable when the seller's earned revenue exceeds the advance balance.			
Report Elements	**Report Element Name**	**Report Element Definition**		
	Advances Applied to Earned Revenue	The amount of a prepayment that has been earned.		
	Outstanding Accounts Receivable (Unbilled)	The value of goods or services delivered to date, for which a bill has not been generated nor has a payment been received.		
Primary Sort	Reimbursable Agreement Number	A unique character set that identifies a specific reimbursable agreement.		
	TAS/BETC	Treasury Account Symbol/Business Event Type Code.		
	Task Order Line Number	The numeric identification of a specific line on a task order.		
Secondary Sort	Task Order Number	A unique character set assigned to an order for services placed against an established contract or with government sources.		

6.6　System Management

System Management reporting provides organizations with the ability to manage the operation and security of their financial system. Through the system management process, each agency monitors access to the financial system, supports the accounting classification management process, supports the transaction definition process, monitors transaction history, and establishes performance thresholds. The system management reporting capability affords users with the necessary information to reconcile accounts, research document history, and monitor system access.

6.6.1   Access by Type

System Management	Access by Type		CFSR	
Purpose/Description	Allows Agencies to monitor the individuals assigned to perform specific tasks within the Core Financial System.			
Report Elements	**Report Element Name**	**Report Element Definition**		
Primary Sort	Access Type	Categories of actions a system user is authorized to perform such as read, write, execute, append, modify, delete, and create. Access may also be determined by function to support separation of duties such as processing, review, and approval activities.		
	End/Close Date	The system date on which a user's account or transaction code expired or became inactive.		
	Start Date	The system date on which a user's account or transaction code is created.		
	Supervisor Name	The name of the user's supervisor.		
	User Component	Identifies the organizational component in which a user works.		
	User E-Mail Address	The e-mail address at which a user can be contacted.		
Secondary Sort	User ID	A unique identifier used to identify an individual or system that recorded an entry in the Core Financial System.		
	User Name	The name of the individual who is authorized to access the Core Financial System.		
	User Phone Number	The telephone number at which a user can be contacted.		

6.6.2   Application Usage Statistics

System Management	Application Usage Statistics		CFSR	TLI-10
Purpose/Description	Provides Agencies with usage statistics.			
Report Elements	**Report Element Name**	**Report Element Definition**		
	Number of Concurrent Users	The number of users simultaneously accessing the system.		
	Number of Job Submissions	The number of jobs submitted to the system.		

6.6.3   Batch Processing

System Management	Batch Processing		CFSR	TLL-02
Purpose/Description	Provides Agencies with information necessary to monitor batch processing activities.			
Report Elements	**Report Element Name**	**Report Element Definition**		
Primary Sort	Number of Scheduled Jobs	The number of jobs scheduled to be completed by the system.		
	Number of Scheduled Jobs Completed Successfully	The number of jobs scheduled to be completed by the system that were completed successfully.		
	Number of Scheduled Jobs Not Completed Successfully	The number of jobs scheduled to be completed by the system that were not completed successfully.		

6.6.4 DATA EXCHANGE SUSPENSION REPORT

System Management	Data Exchange Suspension Report		CFSR	TLD-04
Purpose/Description	Allows Agencies to view suspended transactions as a result of data exchanges with other applications.			
Report Elements	**Report Element Name**	**Report Element Definition**		
	Amount	The value representing a transaction line, transaction, account or total.		
	Exception Code(s)	A unique character set that indicates which kind of exception has occurred.		
Secondary Sort	Source System	A unique character or set of characters that identifies a system that provided data electronically to the Core Financial System.		
	Transaction Date	The date the transaction was recorded within the Core Financial System.		
	Transaction Description	A description of the transaction.		
Primary Sort	Transaction Number	A unique character or set of characters that identifies a specific business event or transaction.		
	Transaction Type	A unique character set that defines business events by category (e.g., purchase, receipt, disbursement, journal entry).		

6.6.5 Period Status

System Management	Period Status		CFSR	
Purpose/Description	Provides Agencies with historical information regarding the status of each period (open/closed), who changed the status, and when the status was changed.			
Report Elements	**Report Element Name**		**Report Element Definition**	
	Accounting Period		The regular span of time used for accounting purposes.	
Primary Sort	Date Changed		The calendar date the period status change occurred.	
	Period Status		A description of the current state of a period within a system.	
	User ID		A unique identifier used to identify an individual or system that recorded an entry in the Core Financial System.	

6.6.6　System Audit

System Management	System Audit		CFSR	SME-02/ SME-03
Purpose/Description	Allows Agencies to pinpoint changes to tables and profiles within the Core Financial System. Parameters may be established to allow the report to only identify changes that occurred to particular tables/profiles of interest.			
Report Elements	**Report Element Name**	**Report Element Definition**		
	After Value	The contents of a data element after modification.		
	Contents	The contents of a data element before modification.		
	Comments	Additional user determined and specified information related to the processing of a transaction or a table update.		
	Element Name	The name given an electronic file.		
Primary Sort	Table Name	The name assigned to a system table.		
Secondary Sort	User ID	A unique identifier used to identify an individual or system that recorded an entry in the Core Financial System.		
	User Phone Number	The telephone number at which a user can be contacted.		

6.6.7 System Override

System Management	System Override		CFSR	
Purpose/Description	Allow Agencies to monitor when human intervention was used to override pre-established system controls, such as posting to a prior period after it is closed or exceeding funding authority. The agency may elect to configure their access type such that only individuals with particular access types are granted over-ride authorization.			
Report Elements	**Report Element Name**	**Report Element Definition**		
	Comments	Additional user determined and specified information related to the processing of a transaction or a table update.		
Primary Sort	Date of Override	System date on which pre-established system control was overridden. Examples of system controls include: exceeding funding authority, opening an accounting period after it has been closed, recording a transaction in a prior accounting period.		
	Error Message Overridden	The system message describing the control invoked that originally prohibiting processing of the transaction.		
	Transaction Number	A unique character or set of characters that identifies a specific business event or transaction.		
Secondary Sort	User ID	A unique identifier used to identify an individual or system that recorded an entry in the Core Financial System.		
	User Phone Number	The telephone number at which a user can be contacted.		

6.6.8   Transaction Code Listing

System Management	Transaction Code Listing		CFSR	SMA-01
Purpose/Description	Displays transaction codes used within the financial system.			
Report Elements	**Report Element Name**	**Report Element Definition**		
	Comments	Additional user determined and specified information related to the processing of a transaction or a table update.		
	Debit/Credit Indicator	A unique character or set of characters that identifies the entry as a debit or credit.		
	Effective Date	The start or effective date for a record such as a transaction code or user access.		
	End/Close Date	The system date on which a user's account or transaction code expired or became inactive.		
	Restrictions on Transaction Code Use	Limitations imposed upon application of a specific transaction code.		
	SGL Description	The description of the Account as specified in the USSGL.		
	SGL Name	The name of the Account as specified in the USSGL.		
	SGL Number	The number of the Account as specified in the USSGL.		
	Start Date	The system date on which a user's account or transaction code is created.		
	Status	A description of the current state of a transaction within a system.		
	Status Date	The system date a transaction is assigned a particular status.		
Primary Sort	Transaction Code	A unique character or set of characters that identifies the general ledger debit/credit entries that are affected by a business event.		
	Transaction Code Description	A description of what the transaction code is, when it is used and any restrictions on its use.		

6.6.9   User Status

System Management	User Status		CFSR	SMA-01
Purpose/Description	Displays a list of all new, active, and deactivated users for use by Agencies in verifying appropriateness of user access rights.			
Report Elements	**Report Element Name**	**Report Element Definition**		
	Access Type	Categories of actions a system user is authorized to perform such as read, write, execute, append, modify, delete, and create. Access may also be determined by function to support separation of duties such as processing, review, and approval activities.		
	Effective Date	The start or effective date for a record such as a transaction code or user access.		
	End/Close Date	The system date on which a user's account or transaction code expired or became inactive.		
	Last Login/Entry Date	The system date that represents the last day a user accessed the system and/or performed an action in that system.		
	Number of Active Users	The count of user accounts currently capable of accessing the system.		
	Number of Closed or Restricted Accounts	The count of user accounts for the system whose access rights are permanently or temporarily disabled.		
	Number of Users	The total of active and inactive user accounts.		
	Start Date	The system date on which a user's account or transaction code is created.		
	Status	A description of the current state of a transaction within a system.		
Primary Sort	User ID	A unique identifier used to identify an individual or system that recorded an entry in the Core Financial System.		
Secondary Sort	User Name	The name of the individual who is authorized to access the Core Financial System.		

6.7   Treasury Reporting

Treasury reporting provides organizations with the information necessary to manage their fund balances with Treasury and nontax-related debts. It also provides users with the ability to access information related to deposits, disbursements, preclosing adjusted trial balances, budget execution data, cash requirements, and data on the status of Federal nontax-related debt.

6.7.1 2108

Receivable Management	**2108**		CFSR	
Purpose/Description	Allows Agencies to preview/evaluate the data that will appear on Treasury's 2108 report.			
Business Rules	See Treasury Financial Manual Transmittal Letter S2-02-03 and the U.S. SGL crosswalk to FMS-2108 report.			

6.7.2 DEPOSIT TICKET (DT) (SF 215)

Receivable Management	Deposit Ticket (DT) (SF215)	CFSR	
Purpose/Description	Agencies must submit a deposit ticket with all collections deposited at the Federal Reserve Bank.		
Business Rules	See TFM Volume I, Part 5: Chapters 3000 and 4000		

6.7.3 FACTS I (Federal Agencies Centralized Trial Balance System)

Treasury	FACTS I (Federal Agencies Centralized Trial Balance System)	CFSR	GLG-05/ GLG-07
Purpose/Description	Allow Agencies to display preclosing adjusted trial balances at the fund group level using USSGL accounts in numerical order with required attributes. Attributes are modifiers that further describe a USSGL account in order to meet the specific reporting requirements relative to the preparation of the U.S. Government Financial Reports.		
Business Rules	See TFM Volume I Part 2 Chapter 4700.		

6.7.4 FACTS II (Federal Agencies Centralized Trial Balance System)

Treasury	FACTS II (Federal Agencies Centralized Trial Balance System)	CFSR	GLG-06/ GLG-07
Purpose/Description	Provides Agencies with a mechanism to display budget execution data required by OMB. SGL data is summarized by category. Information from FACTS II is used to populate the FMS 2108, SF 133, and OMB MAX.		
Business Rules	See Treasury Financial Manual Transmittal Letter S2-02-03 and the U.S. SGL crosswalk to FMS-2108 report.		

6.7.5 Federal Transaction File

Treasury	Federal Transaction File	CFSR	
Purpose/Description	Provide Agencies with a quarterly trial balance report that supports Agency Trading Partner reconciliation. This information is required as part of the GFRS Year-end Financial Reporting process.		
Business Rules	See FMS Government Financial Reports System User Manual.		

6.7.6 FMS 224 – Cash Transaction Detail

Treasury	FMS 224 – Cash Transaction Detail	CFSR	FBC-10/ FBC-13
Purpose/Description	This report includes vouchers paid or accomplished by RFCs; Intragovernmental Payments and Collections (IPAC) transactions accomplished; Cash collections received for deposit on SF 215s; and Electronic payments/deposits (i.e., Standard Application for Payment Systems (ASAP), Fedwire Deposit System). Agencies submit the FMS 224 to FMS through GOALS II. The GOALS portal for submission of the 224 opens the first business day of the following accounting month and is available 24 hours a day. Each agency electronically submits the FMS 224 to FMS as promptly as possible, but not later than the third business day following the close of the accounting month. Agencies should retain a copy of their FMS 224s for auditing and reconciliation.		
Business Rules	See TFM Volume I Part 2 Chapter 3300		

6.7.7 FMS 1219/1220 – Statement of Accountability (FMS 1219) and Transactions (FMS1220)

Treasury	FMS 1219/1220 – Statement of Accountability (FMS 1219) and Transactions (FMS 1220)	CFSR	FBC-12
Purpose/Description	Allows Treasury to monitor cash requirements related to self-disbursing entities. Military disbursing officers (Air Force, Army, and Navy) will transmit FMS Form 1219 and 1220 directly to FMS no later than the seventh working day following the close of the accounting month. Regional Finance Center (RFC) disbursing offices will transmit the FMS Form 1219 (and FMS Form 1220 when applicable) to FMS via GOALS no later than the third working day following the close of the accounting month. All other disbursing officers, including those of Government corporations with activities financed by revolving funds, will transmit their reports into GOALS as promptly as possible; but no later than the seventh working day following the close of the accounting month. All transactions are required to be classified to a Treasury Account Symbol.		
Business Rules	See TFM Volume I Part 2 Chapter 3100 for guidance on completing the FMS 1219 and FMS 1220		

6.7.8 Foreign Currency Report

Treasury	Foreign Currency Report	CFSR	SMB-34
Purpose/Description	A statement of transactions and balances of foreign currency. Amounts of foreign currency will be stated in foreign currency units at the level of individual "FT" accounts. Transactions will be classified or coded to provide for separate identification of receipts, disbursements, sales for dollars, transfers, conversions to third-country currency, and other transaction classes, if needed. Ordinarily, a copy of the regular monthly statements prepared by accountable officers will meet this requirement. The statements will be transmitted as soon as possible after the close of the reporting month, but not later than 20 calendar days thereafter to Treasury		
Business Rules	See TFM Volume I, Part 2, Chapter 3200, for reporting instruction relative to foreign currency.		

6.7.9 GFRS Statements

Treasury	GFRS Statements	CFSR	GLG-12
Purpose/Description	Reports reclassified consolidated agency financial statements for input into GFRS in accordance with current TFM Agency Reporting Requirements for the Financial Report of the U.S Government and the USSGL Crosswalks to the Closing Package. Agencies must submit their closing package 45 days after the end of the fiscal year.		
Business Rules	See TFM-I TFM 2-4700: Agency Reporting Requirements for the Financial Report of the U.S. Government.		

6.7.10   GTAS (Government-wide Treasury Account Symbol – Adjusted Trial Balance System)

Treasury	GTAS (Government-Wide Treasury Account Symbol – Adjusted Trial Balance System)	CFSR	
Purpose/Description	GTAS will replace FACTS I and II, Intragovernmental Fiduciary Confirmation System (IFCS), and the Intergovernmental elimination/material difference reports: Intragovernmental Reporting and Analysis System (IRAS) 5, and IFCS. It is designed to make agency budgetary and proprietary reporting consistent with central accounting data, the USSGL, and with each other.		
Business Rules	See FMS – GTAS Super Master Account File (SMAF) http://www.fms.treas.gov/gtas/smaf.html.		

6.7.11 Partial 224

Treasury	Partial 224	CFSR	FBC-15
Purpose/Description	Beginning June 2008 (May reporting period) the Government-wide Accounting (GWA) Modernization effort began transitioning all FMS 224; Statement of Transaction Users to the Partial 224 system. The Partial 224 Statement of Transaction (P224) is a transition system used by the Federal Program Agencies to report their monthly accounting activity to Treasury, Financial Management Service (FMS) when becoming GWA reporters. The Partial 224 monthly reports transmitted to Treasury serve as a basis for Treasury's publications to Congress and the public regarding federal revenues and expenditures. Partial Statement of Transactions consists of four sections: Section 1 (Classification and reclassification by Treasury Account Symbol (TAS); Section 2 (Payments and IPAC); Section 3 (Collections); and Section 4 (Information Tab).		
Business Rules	See TFM Volume I Part 2 Chapter 3300.		

6.7.12 Partial 224 Report - Exception Report

Treasury	Partial 224 Report – Exception Report	CFSR	FBC-11
Purpose/Description	This report provides a mechanism to report transactions that were recorded in error or were ineligible for inclusion on the Partial 224.		
Business Rules	See TFM Volume I Part 2 Chapter 3300.		

6.7.13 SF 133 – Report on Budget Execution and Resources

Treasury	SF 133 – Report on Budget Execution & Resources	CFSR	GLG-09
Purpose/Description	The Report on Budget Execution is a quarterly report that contains information on the sources of budget authority and the status of budgetary resources by individual fund or appropriation. The SF 133 allows OMB to review Federal expenditures and obligations against approved apportionments. Unless otherwise specified by OMB, all Executive Branch agencies must electronically submit SF 133 information each quarter for each open Treasury appropriation fund symbol (TAFS). SF 133 budget execution information must be submitted electronically through the Treasury's Federal Agencies' Centralized Trial-balance System II (FACTS II). A paper copy must also be submitted directly to the Committee on Appropriations, House of Representatives. FACTS II reporting deadlines can be found at: http://www.fms.treas.gov//factii/index.html. The compilation of an Agency's SF 133s should generally agree with an Agency's Statement of Budgetary Resources, differences are explained in Section 130.19(e). Required by31 U.S.C. 1511-1514		
Business Rules	See OMB Circular No. A-11. Refer to TFM Volume I, Part 2, Chapter 4200, for reporting instructions for the year-end closing data. FMS publishes this data in the Combined Statement of Receipts, Outlays, and Balances of the U.S. Government.		

6.7.14 Treasury Report on Receivables - TROR

Treasury	Treasury Report on Receivables - TROR	CFSR	
Purpose/Description	A management report designed to periodically collect data on the status and condition of Federal nontax-related debt. This report allows Agencies to monitor compliance with the Debt Collection Improvement Act (DCIA). The Treasury Report on Receivables must be transmitted to FMS by Federal Agencies approximately 30 days after the close of each accounting quarter and within 45 days after the close of the fiscal year. For exact submission dates, see the Treasury FMS Debt Management Web site.		
Business Rules	See TFM Volume I Part 2 4100 and the Instructional Workbook for Preparing the "Treasury Report on Receivables and Debt Collection Activities."		

APPENDIX A – REPORT ELEMENT DEFINITIONS

Report Element Name	Report Element Definition
Access Type	Categories of actions a system user is authorized to perform such as read, write, execute, append, modify, delete, and create. Access may also be determined by function to support separation of duties such as processing, review, and approval activities.
Accounting Classification Elements	A series of codes, as specified in the Common Government-wide Account Code structure, which categorize financial information along several dimensions, as required, supporting financial management and reporting functions.
Accounting Period	The regular span of time used for accounting purposes.
Adjustment Amount	The dollar value of an increase or decrease to a receivable due to an event.
Adjustment Date	The calendar date a receivable was increased or decreased.
Adjustment Number	A unique identifier that relates to an increase or decrease to a receivable.
Adjustment Type	The code which identifies the type of adjustment made, i.e., credit memo, debit memo, referral, write off, etc.
Administrative Cost	Amounts charged by a Federal agency to a customer as a result of payments not being made in a timely manner. The amount is generally related to the additional cost borne by the agency as a result of untimely payments made by the customer.
Advances Applied to Earned Revenue	The amount of a prepayment that has been earned.
Advances Collected	A prepayment that has been received by the agency but not yet earned.
Agency Contact Address	The physical street address for the agency contact responsible for the receivable.
Agency Contact E-Mail Address	An e-mail address for an individual that the vendor may contact regarding a returned invoice.
Agency Contact Name	The individual that may be contacted regarding a business event source document.
Agency Contact Number	The telephone number of the individual that may be contacted regarding a business event source document.
Agency Contact Title	The job title of the agency employee that the vendor may contact regarding returned invoices.
Agency Remit-To Address	The address the agency has designated for a customer to remit payment.
Agreement Date	The calendar date the reimbursable agreement was signed by an authorized official.
Agreement Purpose	Identifies an overall description of the requested goods or services for the agreement.

Report Element Name	Report Element Definition
Agreement Status	A description of the current state of a reimbursable agreement within a system.
Allotment	A further subdivision of an apportionment by an agency.
Allowance	A further subdivision of an allotment by an agency.
Amount	The value representing a transaction line, transaction, account, or total.
Amount Billed	The dollar value of goods or services charged to a buyer that appears on a bill.
Amount Collected	The dollar amount received on previously billed accounts.
Amount Current	The dollar value associated with receivables still in a current status (i.e., not past due).
Amount Earned	The dollar value of goods or services delivered to date.
Amount(s) Expended	The dollar value of disbursements for delivered goods or services under a reimbursable agreement.
Amount(s) Obligated	The dollar value of legally binding purchase agreements.
Amount of Collected Receivables	Payments received on previously billed amounts.
Amount of Last Receipt	The dollar value of the last payment received from a customer.
Apportionment	A distribution made by OMB of amounts available for obligation in an Appropriation
Appropriation	A provision of law (not necessarily in an appropriations act) authorizing the expenditure of funds for a given purpose
Authority	Statutory authority which permits the trading partners to enter into a reimbursable agreement. Examples are Economy Act (31 U.S.C. 1535) or National Aeronautics and Space Act (42 U.S.C. 2473).
Available Balance	The amount of funds available for use by the agency.
Available (Open) Balance	The amount of funds available for use by the agency.
Average Number of Days Late	The average number of calendar days past their due date that receivables are outstanding, as of a particular point in time.
Average Number of Days Outstanding	The average number of calendar days that receivables have been outstanding, as of a particular point in time.
Banking Information	A value used to facilitate electronic payments, such as: bank name, address, account number, routing number, and account type.
Beginning Balance	The debit or credit value of an individual account at the start of an accounting period.

Report Element Name	Report Element Definition
Bill Amount	The total dollar value of an individual bill.
Bill Date	The calendar date that appears on the bill.
Bill Line Description	The description associated with the numeric identifier of a specific line on a bill.
Bill Line Item Amount	The dollar value of an individual line that appears on a bill
Bill Line Number	The numeric identification of a specific line on a bill.
Bill Number	A unique set of characters that identifies a bill.
Bill Text	A user defined field used to display additional text for a specific bill or receivable in addition to that included in predefined templates.
Billing Limit	The not-to-exceed amounts in terms of dollars or hours as specified in the reimbursable agreement.
Billing Terms	Conditions related to a payment demand such as amount, due date, finance charges, payment methods, etc.
BPN	The Business Partner Network (BPN) is the single source for vendor data for the Federal government.
Buyer	The trading partner that is requesting goods or services from the seller agency.
Buyer ALC	A numeric symbol used to identify an agency accounting location or regional financial office on accounting reports and documents that is requesting goods and/or services from a seller agency. The agency Location Code (ALC) consists of an eight-digit agency accounting station, a four-digit disbursing office symbol, or a three-digit Treasury Financial Center symbol.
Buyer BPN	A unique character set used to identify the buyer within the Business Partner Network.
Buyer Contact Address	The physical street address at which a buyer may be contacted.
Buyer Contact E-Mail Address	An electronic mailing address of a buyer to which messages are distributed.
Buyer Contact Name	The name of an individual that a seller should contact if they have questions.
Buyer Contact Number	The telephone number of an individual that a seller should contact if they have questions.
Buyer Name	The entity name of a trading partner that is requesting goods or services from the seller agency.
CCR Name	The name associated with a vendor record within the Central Contractor Registration Database.
Change Item Name	The name of the data element or field that was modified.

Report Element Name	Report Element Definition
Check Date	The date that appears on the face of the check.
Check Number	A unique numeric character or set of characters that identifies a check.
Comment Field	Information concerning a transaction (e.g., a notation of unusual circumstances or special care processing needs).
Comments	Additional user determined and specified information related to the processing of a transaction or a table update.
Commitment Date	The date the commitment was recorded within the Core Financial System.
Commitment Number	A document number assigned to a transaction representing a reservation of funds for a particular purpose.
Commitment Line Item Amount	The dollar value of an individual line that appears on a commitment.
Commitment Line Item Description	A description of the goods/services being requested on this line of the requisition.
Commitment Line Item Number	The numeric identification of a specific line on a commitment.
Commitment Sub-Line Item Amount	The dollar value of an individual sub-line that appears on a commitment.
Commitment Sub-Line Item Number	The numeric identification of a specific sub-line on a commitment.
Commitments	The dollar value of funds reserved within the Core Financial System on commitment documents.
Contents	The contents of a data element before modification.
Credit Memo Date	The date that appears on the credit memo.
Credit Memo Number	A unique character or set of characters that identifies a credit memo.
Current Period Activity	Transactions which occurred within a specified range of dates.
Customer Contact Address	The physical street address at which a customer may be contacted.
Customer Contact E-Mail Address	An electronic mailing address of a customer to which messages are distributed.
Customer Contact Name	The name of an individual that an agency should contact if they have questions.
Customer Contact Number	The telephone number of an individual that an agency should contact if they have questions.
Customer Name	The name that identifies the entity with which the agency is doing business.
Customer Number	A unique set of characters that identifies a customer.

Report Element Name	Report Element Definition
Customer Obligation Number	A unique character set assigned to a transaction, with a specific entity representing a legally binding purchase by the Federal government.
Customer Type	An identifier that characterizes customers by categories such as, Federal agency, foreign/sovereign, state/local government, commercial, or consumer.
Date	The calendar date.
Date Accepted	The calendar date the goods/services were acknowledged as accepted.
Date Changed	The calendar date the period status change occurred.
Date Goods/Services Accepted	The calendar date goods or services were accepted by the agency.
Date Goods/Services Received	The calendar date goods or services were received by the agency.
Date Invoice Received	The calendar date the invoice was received by the Federal agency.
Date of Last Receipt	The calendar date that the last payment from a customer was received.
Date of Notice	The calendar date the notice was created.
Date of Override	System date on which pre-established system control was overridden. Examples of system controls include: exceeding funding authority, opening an accounting period after it has been closed, recording a transaction in a prior accounting period.
Date Paid	The calendar date on which a disbursement is effective.
Date/Time	The calendar date and the hour and minute at which an entry was made to the Core Financial System.
Date/Time (of Modification)	The calendar date, hour and minute at which a modification was made to the Core Financial System.
Debit/Credit Indicator	A unique character or set of characters that identifies the entry as a debit or credit.
Deposit Ticket Number	A unique set of characters that identifies the deposit ticket.
Difference	The amount of the difference between the SGL accounts being compared.
Disbursement Amount by TAS	A summary of potential payments contained in this register broken down by TAS.
Disbursement Number	A unique character set that identifies a specific disbursement.
Disbursement Type	Payment vehicle/method indicator such as EFT, check, charge card, etc.
Discount Date	The calendar date by which payment must be made in order to receive a discount.

Report Element Name	Report Element Definition
Discount Due Date	The calendar date the disbursement must occur by in order to take advantage of discounts offered.
Discount Lost	Represents the total dollar value of available discounts that were not realized
Discounts Lost Current Period	Represents the total dollar value of available discounts that were not realized in the current period.
Discounts Lost YTD	Represents the total dollar value of available discounts that were not realized in the current fiscal year.
Discounts Taken Current Period	Represents the total dollar value of available discounts that were realized in the current period.
Discounts Taken YTD	Represents the total dollar value of available discounts that were realized in the current fiscal year.
Document Number	A unique character set that identifies a specific document.
Document Status Indicator	A unique character or set of characters that identifies the status of a document.
Due Date	The calendar date on which a payment must be received by in order to be considered "on-time."
DUNS Number/DUNS+4	Dun and Bradstreet (D&B) provides entities with a unique nine digit number known as a DUNS (Data Universal Numbering System) number, some entities, will also have what is known as "DUNS+4," which is used to identify specific units within a larger entity.
Effective Date	The start or effective date for a record such as a transaction code or user access.
EIN/TIN	An Employer Identification Number (EIN), also known as a Federal Taxpayer Identification Number (TIN), is used to identify an entity.
Element Name	The name of the system, application, field, value, or parameter.
Employee E-Mail Address	An electronic mailing address of an employee to which messages are distributed.
Employee Name	Name of employee.
End/Close Date	The system date on which a user's account or transaction code expired or became inactive.
Ending Balance	The total of an individual account's beginning balance plus the net debit/credit activity for the period.
Error Message Overridden	The system message describing the control invoked that originally prohibiting processing of the transaction.
Estimated Discount Amount	An amount, less than the face of the amount due on an invoice, extended by a vendor to encourage payment of an invoice on or before a stated date, when the stated date is prior to the due date.
Exception Code(s)	A unique character set that indicates which kind of exception has occurred.

Report Element Name	Report Element Definition
Excess Over Amount Billed	The dollar value of the amount remitted over the amount billed.
Expenditures	The dollar value of funds disbursed by Federal agencies in payment for goods or services.
Federal/non-Federal Indicator	A character or set of characters that identifies customers as Federal or non-Federal.
Fees	An amount charged by a Federal agency to a customer as a result of payments not being made in a timely manner.
Fees Collected	Collections related to fees charged to a customer
Funding Amount	The amount provided by OMB that Agencies may spend in order to accomplish their mission.
Interest	The dollar value of a charge for monies owed, generally calculated as a percentage of the amount owed.
Interest Billed	The dollar value of a charge for monies owed, generally calculated as a percentage of the amount owed, billed to an external entity.
Interest Collected	Collections related to interest charged to a customer.
Interest Paid Current Period	The dollar value of a charge for monies owed that was incurred during the current accounting period.
Interest Paid YTD	The dollar value of a charge for monies owed that was incurred during the current fiscal year.
Interface Date	The calendar date that an interfaced transaction was posted to the Core Financial System.
Invoice Amount	The dollar value due in exchange for products or services received.
Invoice Date	The calendar date that appears on the face of the invoice.
Invoice Due Date	The calendar date payment is due based on calculations performed by the Core Financial System.
Invoice Number	A unique character or set of characters that identifies an invoice.
Invoice Status	Identifies a document's state, condition, or situation by specific categories such as, pending, on hold, processed, paid, etc…
Invoice Type	A character or set of characters that identifies invoices by categories.
IRS-1099C Indicator	A character set that identifies customers for which a 1099-C form may be submitted to the IRS.
Last Login/Entry Date	The system date that represents the last day a user accessed the system and/or performed an action in that system.
Lower Level Distribution	A further subdivision of an allowance by an agency.
Modification Amount	The dollar amount representing the difference between the original agreement amount and modified agreement amount.

Report Element Name	Report Element Definition
Modification Date	The calendar date an agreement was modified.
Modification Number	A unique character set that identifies a specific modification to an agreement.
Modified Due Date	The calendar date assigned by a user to the invoice for payment processing, superseding the system calculated due date.
New Value	The value of a data element after modification.
Number of Accounts Collected	The total number of bills collected that were dunned during the previous period.
Number of Accounts Dunned	The total count of accounts serviced by the dunning process, on a specified date or during a range of dates.
Number of Accounts Referred	The total count of customer accounts that have been referred to external entities for the purpose of debt collection assistance.
Number of Active Users	The count of user accounts currently capable of accessing the system.
Number of Check Payments Current Period	A count of the number of disbursements, via check, processed within the current accounting period.
Number of Check Payments YTD	A count of the number of disbursements, via check, processed within the current fiscal year.
Number of Closed or Restricted Accounts	The count of user accounts for the system whose access rights are permanently or temporarily disabled.
Number of Concurrent Users	The number of users simultaneously accessing the system.
Number of Days In Process	A measurement, in terms of days, reflecting the amount of time from invoice receipt to disbursement of applicable payment amount.
Number of Days Late	A measurement, in terms of days, reflecting the amount of time between the date the invoice should have been paid and the actual date paid.
Number of Days Past Due	The number of calendar days past the receivables due date.
Number of Electronic Payments Current Period	A count of the number of disbursements, via electronic fund transfers, processed within the current accounting period.
Number of Electronic Payments YTD	A count of the number of disbursements, via electronic fund transfers, processed within the current fiscal year.
Number of Job Submissions	The number of jobs submitted to the system.
Number of Payments Current Period	A count of the number of disbursements processed within a specified range of dates.
Number of Payments Late Current Period	A count of the number of disbursements processed within the current fiscal period that were not processed until after their due date.
Number of Payments Late YTD	A count of the number of disbursements processed within the current fiscal year that were not processed until after their due date.

Report Element Name	Report Element Definition
Number of Payments on Time Current Period	A count of the number of disbursements processed within the current fiscal period that were processed on or before their due date.
Number of Payments on Time YTD	A count of the number of disbursements processed within the current fiscal year that were processed on or before their due date.
Number of Payments YTD	A count of the number of disbursements processed within the current fiscal year.
Number of Referred Accounts Collected	A count of bills for which payments have been received, as a result of external debt collection assistance.
Number of Scheduled Jobs	The number of jobs scheduled to be completed by the system.
Number of Scheduled Jobs Completed Successfully	The number of jobs scheduled to be completed by the system that were completed successfully.
Number of Scheduled Jobs Not Completed Successfully	The number of jobs scheduled to be completed by the system that were not completed successfully.
Number of Users	The total of active and inactive user accounts.
Obligation Amount	The dollar value relative to the commitment that was obligated.
Obligation Number	A unique character set assigned to a document representing a legally binding purchase by the Federal government.
Obligation(s) Date	The calendar date that appears on the obligating document.
Obligations	The dollar value of legally binding purchase agreements recorded in the Core Financial System.
Obligation Line Item Amount	The dollar value of an individual line that appears on an obligation.
Obligation Line Item Description	A description of the goods/services being ordered on this line of the obligation.
Obligation Line Item Number	The numeric identification of a specific line on an obligation.
Obligation Sub-Line Item Number	The numeric identification of a specific sub-line on an obligation.
Obligation Sub-Line Item Amount	The dollar value of an individual sub-line that appears on an obligation.
Offset Amount	The amount of reimbursements from other Federal government accounts and other collections credited to the account from the beginning of the year to the end of the reporting period.
Old Vendor Name	The old name associated with the entity with which the agency is conducting business.
Original Amount Billed	The dollar value due in exchange for products or services delivered; it is the amount that appeared on the initial bill.

Report Element Name	Report Element Definition
Original Amount Collected	The portion of the Original Amount Billed that has been collected.
Original Bill Amount	The dollar value due in exchange for products or services received; it is the amount that appeared on the initial bill.
Original Bill Date	The calendar date that appears on the original bill.
Original Bill Number	The unique character or set of characters that identifies the initial bill.
Original Due Date	The due date that appeared on the original bill.
Outstanding Accounts Receivable (Billed)	The value of goods or services delivered to date, for which a bill has been generated but payment has not yet been received.
Outstanding Accounts Receivable (Unbilled)	The value of goods or services delivered to date, for which a bill has not been generated nor has a payment been received.
Outstanding Balance	The dollar value of goods or services billed, for which payment has not yet been received.
Outstanding Balance by Age Category	The total dollar value of receivables grouped together based upon the number of days the receivables have been outstanding.
Payee Address	The address to which the vendor wishes payment to be made.
Payee Name	The name associated with the entity that the agency is paying.
Payment Amount	The dollar value of the disbursement.
Payment Amount Current Period	The dollar value of disbursements processed from the beginning of the current fiscal period to the date in the current fiscal period through the specified end-date.
Payment Amount Late Current Period	The dollar value of disbursements processed within the current fiscal period that were not processed until after their due date.
Payment Amount Late YTD	The dollar value of disbursements processed within the current fiscal year that were not processed until after their due date.
Payment Amount on Time Current Period	The dollar value of disbursements processed within the current fiscal period that were processed on or before their due date.
Payment Amount on Time YTD	The dollar value of disbursements processed within the current fiscal year that were processed on or before their due date.
Payment Amount YTD	The dollar value of disbursements processed from the beginning of the fiscal year through the specified end-date.
Payment Date	The calendar date of the pending disbursement.
Payment Message	Descriptive information specific to the agency's payment.
Payment Number	A unique set of characters that identifies a payment.

Report Element Name	Report Element Definition
Payment Terms	An item included on the transaction source document that specifies an available discount rate and due date for payment of an invoice. For example, the payment term "2% 10, Net 30" lets a customer take a two percent discount if payment is received within 10 days; otherwise, the entire balance is due within 30 days of the transaction source document date, with no applicable discount.
Penalty	An additional charge applied to a customer as a result of payments not being made in a timely manner.
Penalty Collected	Collections related to penalties charged to a customer.
Percentage of Advances Applied to Earned Revenue	A ratio derived by dividing the amount of earned revenue by the amount of advances.
Percentage of Payments Late Current Period	The Payment Amount Late Current Period divided by the Payment Amount Current Period expressed as a percentage.
Percentage of Payments Late Current Period Amount	The amount of payments late current period divided by the total amount of payments current period, expressed as a percentage.
Percentage of Payments Late YTD	The Number of Payments Late YTD divided by the Number of Payments YTD, expressed as a percentage.
Percentage of Payments Late YTD Amount	The amount of payments late YTD divided by the total amount of payments YTD, expressed as a percentage.
Percentage of Payments on Time Current Period	The Number of Payments on Time Current Period divided by the Number of Payments Current Period, expressed as a percentage.
Percentage of Payments on Time Current Period Amount	The amount of payments on time current period divided by the total amount of payments current period, expressed as a percentage.
Percentage of Payments on Time YTD	The number of Payments on Time YTD divided by the Number of Payments YTD, expressed as a percentage.
Percentage of Payments on Time YTD Amount	The amount of payments on time YTD divided by the total amount of payments YTD, expressed as a percentage.
Period of Performance	Time interval in which the goods or services were delivered.
Period Status	A description of the current state of a period within a system. .
Previous Value	The value of a data element before modification.
Reason Code	A unique character or set of characters that identifies why a record was modified or an event occurred.
Reason Code Description	The text that further explains a specific reason code.
Receipt Amount	The dollar value of a payment received from a customer.

Report Element Name	Report Element Definition
Receipt Date	The date the customer payment was received and recorded.
Receipt Number	A unique character set that identifies a specific receipt.
Receipt Type	A set of characters that identifies the payment method used by the customer (e.g., cash, check, credit card, IPAC).
Receivable Type	A unique character or set of characters that identifies the category of the receivable.
Recommended Vendor Name	The name of the entity that the requisitioner is recommending.
Recommended Vendor Number	A unique character set that identifies the recommended vendor.
Reference Document Number	A number used to link transactions to a related or initiating source document.
Reference Number	A number used to link transactions to a related or initiating document.
Referral Date	The calendar date a receivable was referred to a third party for collection assistance.
Referral Entity	The referral entity is the name of the organization to which the debt is referred.
Referral Indicator	Identifies those accounts that have been referred to external entities for the purpose of debt collection assistance.
Reimbursable Agreement Amount	The dollar value of goods or services to be delivered as specified in the reimbursable agreement.
Reimbursable Agreement Modification Number	A unique character set that identifies a modification to a reimbursable Agreement.
Reimbursable Agreement Number	A unique character set that identifies a specific reimbursable agreement.
Rejection Code	A unique set of characters that identifies the reason(s) an invoice was not accepted.
Rejection Code Description	The text that identifies a specific rejection code.
Remaining Balance on Advances	The difference between Advances Collected and Advances Applied to Earned Revenue.
Restrictions on Transaction Code Use	Limitations imposed upon application of a specific transaction code.
Schedule Date	The calendar date the payment schedule is created.
Schedule Number	A unique character set that identifies a specific payment schedule.
Seller	The trading partner that is providing the requested goods or services to the buyer based on the agreement.

Report Element Name	Report Element Definition
Seller Agency ALC	A numeric symbol used to identify a seller agency's accounting location or regional financial office on accounting reports and documents. The agency Location Code (ALC) consists of an 8-digit agency accounting station, a 4-digit disbursing office symbol, or a 3-digit Treasury Financial Center symbol.
Seller Agency Contact Address	The physical street address at which a seller may be contacted.
Seller BPN	A unique character set used to identify the seller within the Business Partner Network.
Seller Contact E-Mail Address	An electronic mailing address of a seller to which messages are distributed.
Seller Contact Name	The name of an individual that a buyer should contact if they have questions.
Seller Contact Number	The telephone number of an individual that a buyer should contact if they have questions.
Seller Name	The entity name of a trading partner that is providing goods or services to the buyer agency.
Sequence Number	A unique character set that identifies a specific disbursement.
SGL Description	The description of the Account as specified in the USSGL.
SGL Name	The name of the Account as specified in the USSGL.
SGL Number	The number of the Account as specified in the USSGL.
Source System	A unique character or set of characters that identifies a system that provided data electronically to the Core Financial System.
Source System Bill Date	The calendar date that identifies, where applicable, the bill date defined in the source system for the receivable record.
Source System Bill Number	A unique set of characters that identifies, where applicable, the bill number defined in the source system for the receivable record.
Source System Customer Number	A unique set of characters that identifies, where applicable, the customer number defined in the source system for the receivable record.
Source System Document Number	A set of characters that identifies, where applicable, the document number defined in the source system for the receivable record.
Start Date	The system date on which a user's account or transaction code is created.
Status	A description of the current state of a transaction within a system.
Status Date	The system date a transaction is assigned a particular status.
Supervisor Name	The name of the user's supervisor.

Report Element Name	Report Element Definition
Table Name	The name assigned to a system table.
TAS/BETC	Treasury Account Symbol/Business Event Type Code
Task Order Line Number	The numeric identification of a specific line on a task order.
Task Order Number	A unique character set assigned to a business event in support of a specific reimbursable agreement.
Third-Party Amount(s) Expended	The dollar value of disbursements incurred by a third party entity, usually acting on behalf of the seller, to produce or deliver goods or services under a reimbursable agreement.
Third-Party Amount(s) Obligated	The dollar value of obligations incurred by a third party entity, usually acting on behalf of the seller, to produce or deliver goods or services under a reimbursable agreement.
Total Adjustment Amount	The summary dollar value of all adjustments for a specific customer or period.
Total Amount Due	The summary dollar value due in exchange for goods or services delivered.
Total Bill Amount	The summary dollar value of all bills for a specific customer or period.
Total Receipt Amount	The summary dollar value of payments received.
Total Referred Amount	The total dollar amount of accounts referred for debt collection assistance.
Total Referred Collected	The total dollar amount of collections on accounts previously referred for debt collection assistance.
Trading Role	Delineates the role (buyer or seller) of the entity with regard to the reimbursable agreement.
Transaction Code	A unique character or set of characters that identifies the general ledger debit/credit entries that are affected by a business event.
Transaction Code Description	A description of what the transaction code is, when it is used and any restrictions on its use.
Transaction Date	The date the transaction was recorded within the Core Financial System.
Transaction Description	A description of the transaction.
Transaction Number	A unique character or set of characters that identifies a specific business event or transaction.
Transaction Type	A unique character set that defines business events by category (e.g., purchase, receipt, disbursement, journal entry).
Unfilled Customer Order Amount	The dollar value of unearned reimbursable orders.
Upward Adjustment	Increases in amounts remaining in expired appropriations which may not be used for new obligations.

Report Element Name	Report Element Definition
User Component	Identifies the organizational component in which a user works.
User E-Mail Address	The e-mail address at which a user can be contacted. .
User ID	A unique identifier used to identify an individual or system that recorded an entry in the Core Financial System.
User Name	The name of the individual who is authorized to access the Core Financial System.
User Phone Number	The telephone number at which a user can be contacted.
Vendor Contact Address	The physical street address at which a vendor does business.
Vendor Contact E-Mail Address	An electronic mailing address of a vendor contact to which messages are distributed.
Vendor Contact Name	Name of individual that agencies should contact if they have invoice/remittance-related questions.
Vendor Contact Number	The telephone number of an individual that agencies should contact if they have invoice/remittance questions.
Vendor E-Mail Address	An electronic mailing address of a vendor to which messages are distributed.
Vendor Name	The name associated with the entity that the agency is doing business.
Vendor Name on the Obligation	The name recorded on the obligation document representing the entity with which the agency is conducting business.
Vendor Number	A unique character set that identifies a vendor.
Vendor Remit-To Address	The address to which the vendor wishes payment to be made.
Verifier ID	A unique character set that identifies personnel responsible for invoice verification.
YTD Activity	A detailed listing of transactions, from the beginning of a fiscal year to a specified ending date.